Letter of Comment No: 38A File Reference: 1082-300 Date Received: 1118/03

November 18, 2003

TA & I Director
File Reference Number 1082-300
Financial Accounting Standards Board
Of the Financial Accounting foundation,
401 Merritt 7
P.O. Box 5116
Norwalk, CT 06856-5116
File reference number # 1082-300

Dear TA & I Director:

I am writing you as the Director of Corporate field Services for American Leak Detection Corporate offices.

I would like to lend my support to the correspondence you have already received from the International Franchise Association requesting that you clarify that FIN 46 does not apply to the Franchise industry.

I feel that an audit of financials is not a factor when involve with a sub corporation and would be meaningless.

Very truly yours,

Jimmy Carter Director of Corporate Field Services