

LETTER OF COMMENT NO. 243

From: Douglas Gordon [mailto:douggordonboca@hotmail.com]

Sent: Friday, July 14, 2006 6:39 AM

To: Director - FASB

Subject: Accounting for Retirement Plans

Dear Director:

I support the proposal to included the under/over funded status of retirement plans in the balance sheet.

Douglas G. Gordon, VP-CFO Hardrives of Delray, Inc. 2101 South Congress Ave. Delray Beach, FI 33445 (561)-278-0456, x220