

Date
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Appendix (I)

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December 4, 2006

Mr. Lawrence W. Smith
Director, TA&I - FSP
Financial Accounting Standards Board
401 Merritt 7
P.O. Box 5116
Norwalk, CT 06856-5116



LETTER OF COMMENT NO. 3

File Reference No. FSP EITF 00-19-b

Re: Proposed FASB Staff Position No. EITF 00-19-b, "Accounting for Registration Payment Arrangements"

Dear Mr. Smith:

Deloitte & Touche LLP is pleased to comment on the proposed FASB Staff Position No. EITF 00-19-b, "Accounting for Registration Payment Arrangements (the "proposed FSP"). We support the issuance of the proposed FSP as a final FSP, as drafted.

We appreciate the opportunity to comment on the proposed FSP. If you have any questions concerning our comments, please contact Mark Bolton at (203) 761-3171.

Yours truly,

Deloitte & Touche LLP

cc: James A. Johnson