

The timing of the issuance of proposed additional guidance on derivative disclosures in December 2006, with responses required by March 2, 2007, was unfortunate given your user community's work load, many of which have calendar year ends and most others have calendar quarter ends and related substantive reporting requirements. Many companies did not have the sophisticated resources available during the comment period to properly digest and respond to the proposal.

Is it possible that future guidance on such complex matters could be issued with consideration to the user community's other obligations.

Best regards,

Helen Kane Hedge Trackers, LLC 408.350.8580

Hedge Trackers LLC provides valuable, proprietary information to help companies conform to FASB and SEC derivative accounting and reporting requirements. This message is intended only for the person or company to which it is addressed and may contain confidential and/or privileged information. Please prohibit any dissemination of this information by or to persons or entities other than the intended recipient. If you received this in error, please contact the sender. Hedge Trackers LLC is a California limited liability company.