LETTER OF COMMENT NO. 1

From: Dick Larkin [mailto:DLarkin@bdo.com]
Sent: Friday, January 04, 2008 1:22 PM
To: Director - FASB
Subject: File Reference: Proposed FSP FIN 48-b

I fully support the issuance of this proposed FSP as drafted.

Richard Larkin, CPA
Bethesda, Maryland

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