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Mr. Robert H. Herz Chairman, Financial Accounting Standards Board 40I Merritt 7 P.O. Box 5116 Norwalk, CT 06856-5116



LETTER OF COMMENT NO. 361

January 10, 2007

Dear Chairman Herz:

We support the Board's goal of improving financial reporting for income taxes through the adoption of FASB Interpretation No. 48 Accounting for Uncertainty in Income Taxes. However, as a small public company, the burden of adopting FIN 48 in accordance with the deadline is substantial. We have sought additional assistance in order to comply and have found many questions remain amongst the various professionals in how to comply with both the letter and intent of FIN No. 48. This could lead to additional inconsistencies between companies rather than meet the Board's intent.

I strongly urge the Board to delay the effective date of FIN 48. We need additional time for our company to properly address the substantive, procedural, and documentation required by the new interpretation. I recommend that the effective date of FIN 48 be deferred to fiscal years beginning after December 15, 2007. I believe such a delay is in the best interest of the profession and more importantly the shareholders.

Sincerely,

Robert F. Gallagher Chief Financial Officer