

LETTER OF COMMENT NO. 5

Subject: FW: File Reference: Proposed FSP FIN48-C

From: Randy Domigan [mailto:RDomigan@bradyware.com]

Sent: Tuesday, December 02, 2008 5:07 PM

To: Director - FASB

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I am writing to concur with the issuance of FSP FIN 48-c for the deferral of the implementation of FIN 48 for private companies. I would also be for a permanent deferral of FIN-48 for private companies.

Respectfully Submitted,

Randall K. Domigan, CPA

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