

Stacey Sutay

LETTER OF COMMENT NO. 22

From: Warren B Hardy II [wbhardy2@cox.net]

Sent: Friday, June 15, 2007 7:41 PM

To: Director - FASB

Subject: FASB Exposure Draft

Technical Director – File Reference Number No. 1530-100 401 Merritt 7 PO Box 5116 Norwalk, CT 06856

Dear Director,

In my capacity as the Vice Chairman of the Nevada Senate Commerce Committee, I urge you to move forward with the changes that are stated in the FASB Exposure Draft. My colleagues in the Nevada Legislature continue to look closely at how investors in our State are affected by rules and regulations in the financial and investment sectors. Up to this point there has been a dearth of uniform standards that has caused a lack of accurate and timely information for investors.

Nevada investors deserve the opportunity to have all of the information available on potential investments, including honest assessments of company loss and revenue. My colleagues and I will continue to monitor events as they transpire in regards to the long overdue implementation of the changes in the FASB Exposure Draft.

Sincerely,

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Warren B Hardy II Nevada State Senator Clark District 12