Director - FASB From:

Thursday, March 27, 2008 9:27 AM Sent:

To: Joe Vernuccio

Subject: FW: Proposed FSP FAS 117-a



LETTER OF COMMENT NO. 5

From: Raymond Foster [mailto:RayF@dlperlrothco.com]

Sent: Thursday, March 27, 2008 9:23 AM

To: Director - FASB

Subject: Proposed FSP FAS 117-a

To Whom It May Concern:

I think that because we are in the "season", it is difficult to digest the impact this would have by April 18. Also, if approved an effective date of fiscal years ending after June 15, 2008 is much too soon. I think years ending after December 30 would be more appropriate.

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