



LETTER OF COMMENT NO. 12

Stacey Sutay

From: Tim Archibald [tma9939@sbcglobal.net]
Sent: Thursday, January 17, 2008 12:18 AM
To: Director - FASB
Subject: Jan 8 news release on FIN 48

Our company, based on earlier announcements, assumed we had one year to comply with FIN 48 as we do not issue interim financials with footnotes. But based on your Jan 8 news release, we now have to comply with FIN 48 which is rather difficult as our audited financials are due to our bank by Feb 28. I am a bit dissapointed that fasb made such a change at the very last moment for companies that need to release audited financials here in the 1st qtr.

Tim Archibald