

Stacey Sutay

LETTER OF COMMENT NO. /O

From: Dan Toepfer [dant@bb-cpa.com]

Sent: Saturday, January 12, 2008 2:52 PM

To: Director - FASB

Subject: 1-8-08 news release

The last sentence second paragraph of the FASB news release of 01/08/08 surly must be incorrectly written. How can financial statements that do not contain FIN 48 information be considered to have adopted the interpretation by simply issuing those statements to third parties? I could understand that financial statements issued to third parties containing early adopted FIN-48 information would be prohibited from deferral.

A state of chaos will be created trying to comply with FIN 48 on such short notice.

Daniel J. Toepfer

Director

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