

January 9, 2009

Ms. Elizabeth M. Murphy
Secretary
Securities and Exchange Commission
100 F. Street, N.E.
Washington DC 20549-1090

Subject: File Number S7-27-08, IFRS Roadmap

Dear Ms. Murphy:

We appreciate the opportunity to provide comments on the SEC's proposed "Roadmap" for the adoption of International Financial Reporting Standards (IFRS) by US registrants. For the reasons stated below, we respectfully request a formal extension for the comment period from February 19, 2009 to until April 30, 2009.

The transition to IFRS for a US registrant is not an accounting standard adoption exercise, but rather a global transformation project that will affect our entire organization. We want to provide the SEC with a thoughtful and well articulated analysis of our assessment of the Roadmap. A deadline of February 19th is not practical, as it falls at a time when we and many of the other calendar year registrants are finalizing our 2008 Earnings Releases and Form 10-Ks. Moreover, many registrants will continue to be busy in the first quarter dealing with the impact of the economic recession. In order to provide adequate time for more thorough and thoughtful responses from those who want to participate in this process, we highly recommend that the SEC extend the comment letter deadline to April 30, 2009.

Thank you for your attention to our request. Because of the time necessary to respond to the proposal, we would appreciate it if a positive response could be made as soon as possible, so that we can react accordingly.

Respectfully,



Kenneth N. Heintz
Corporate Vice President, Controller and
Chief Accounting Officer

cc: James L. Kroeker, SEC Acting Chief Accountant
Wayne Carnell, SEC Chief Accountant, Division of Corporation Finance
Michael D. Coco, SEC Special Counsel
Julie Erhardt, SEC Deputy Chief Accountant, International