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January 12, 2009

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

Re: 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 April 30, 2009.

A transition from US GAAP to IFRS is not just an accounting exercise but a project which impacts many facets of a company's business. We want to provide the SEC with a thoughtful analysis of our assessment of the roadmap. A deadline of February 19th is not practicable as it falls at a time when most calendar year registrants are finalizing their 2008 Form 10-Ks, meeting with audit committees, and are otherwise involved in the annual reporting process. In order to maximize the comment letter response rate and improve the quality of the response, we respectfully request 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.

Sincerely,

Michael J. Wood
Vice President, 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