



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

February 17, 2012

**Via E-Mail**

Daniel Rudewicz  
Furlong Financial, LLC  
10 G Street, NE  
Suite 710  
Washington, DC 20002

**Re: Microwave Filter Company, Inc.  
Revised Preliminary Proxy Statement filed by Furlong Financial, LLC  
Filed February 15, 2012  
File No. 000-10976**

Dear Mr. Rudewicz:

We have reviewed your filing and have the following comment.

**Revised Preliminary Proxy Statement**

**Reasons for Proposal No. 1**

1. The language you added does not appear to provide support for your belief that the use of staggered board and supermajority voting provisions is in "direct contrast to the *best practices* of corporate governance" (emphasis added). Thus, we reissue prior comment 3 as it related the preceding disclosure.

Please direct any questions to me at (202) 551-3619.

Sincerely,

/s/ Daniel F. Duchovny  
Daniel F. Duchovny  
Special Counsel  
Office of Mergers and Acquisitions