

24-10196



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07081723

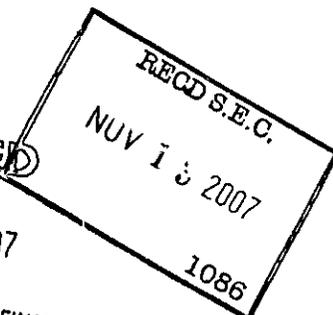
November 13, 2007

John Reynolds
Securities and Exchange Commission
Washington, D.C. 20549

1-A/A

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NOV 13 2007



DIVISION OF CORPORATION FINANCE
OFFICE OF EMERGING GROWTH COMPANIES

Via fax: 202-772-9206

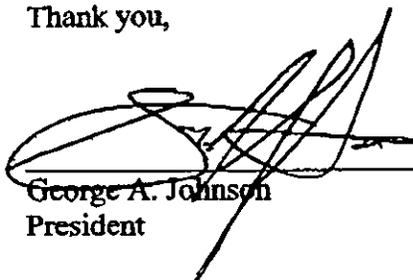
Dear Mr. Reynolds:

With this letter we are amending our Offering Statement to include the following delaying legend:

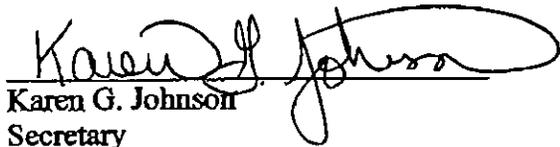
This offering statement shall only be qualified upon order of the Commission, unless a subsequent amendment is filed indicating the intention to become qualified by operation of the terms of Regulation A.

Please continue to process the Form 1A submitted. We look forward to receiving your comments to assist us with our compliance with the applicable disclosure requirements and to enhance the overall disclosure of our filing.

Thank you,


George A. Johnson
President

PROCESSED
NOV 14 2007
THOMSON
FINANCIAL


Karen G. Johnson
Secretary

END