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*Securities Exchange Act of 1934
Sections 3(a)(4) and 15*

November 8, 2006

Catherine McGuire, Esq.
Chief Counsel and Associate Director
Division of Market Regulation
Securities and Exchange Commission
100 F Street, NE
Washington, D.C. 20549

Re: *Request for No Action Letter – Business Brokerage Activities*

Dear Ms. McGuire:

On behalf of Country Business, Inc., a Vermont corporation ("CBI"), we request assurance that the staff of the Division of Market Regulation (the "Staff") of the Securities and Exchange Commission (the "Commission") will not recommend enforcement action to the Commission under Section 15(a) the Securities Exchange Act of 1934 (the "Exchange Act") if CBI engages in the activities described in this letter without registering as a broker-dealer pursuant to Section 15(b) of the Exchange Act.

Background: CBI

CBI is a business broker for small businesses. CBI represents the sellers of businesses. CBI anticipates providing services that are more extensive than simply acting as a finder of potential purchasers of the business.

The Proposed Transaction

CBI intends to enter into an agreement to act as a business broker for a closely-held company (the "Selling Company"), together with its controlling stockholders (the "Controlling Stockholders"). The Selling Company and/or the Controlling Stockholders are referred to below as the "seller".

CBI will assist with the sale of the business as a going concern. The business is organized as a closely-held corporation, limited liability company, proprietorship or partnership. For the purpose of transferring ownership and control from the seller to a purchaser, CBI may publish listings of the business in print or on the internet. The Selling Company satisfies the size standards for a "small business" pursuant to the Small Business Size Regulations issued by the U.S. Small Business Administration (13 C.F.R. Section 121.101 *et seq.*). While ownership will be transferred primarily by a sale of the business's assets, if the business is organized as a separate entity, transfer of ownership may also be effected by a sale of all of the outstanding equity securities. To assist with the sale of the seller's business, CBI will receive a fixed fee, hourly fee, commission or a combination thereof, that is based upon the consideration delivered by the purchaser, regardless of the means used to effect the transaction. CBI's compensation will be determined prior to the decision on how to effect the sale of the business and will be payable in cash.

CBI and the seller may agree, prior to the decision on how to effect the sale of the business, to defer CBI's compensation to the same extent that the consideration paid by the purchaser to the seller is deferred. That is, if consideration to the seller from the purchaser is paid in part at closing, and in part after closing, CBI would likewise receive its compensation in part at, and in part after, closing. Despite the deferral of compensation, which may be dependent on future events, the formula to compute CBI's compensation will be fixed prior to both the closing and the determination of whether to structure the transaction as a sale of the seller's assets or a sale of securities. The form of this consideration would be the same in a sale of assets as well as a sale of securities.

Only the assets of the business represented by CBI will be listed for sale. CBI will not advertise or otherwise promote the sale of securities. Any decision to effect the transfer of a business by means of a securities sale will be made solely by the purchaser and seller without the recommendation of CBI. If a decision is made to effect the transaction by a sale of securities, CBI's role will be limited to the following: (1) transmitting documents between the parties; (2) valuing the assets of the business as a going concern; (3) providing the seller with administrative support; and (4) assisting the seller with preparation of financial statements. In such circumstances, CBI will not otherwise be involved in negotiating the terms of the sale between or among the parties, nor offer advice to either the purchaser or seller about the value of the securities, other than valuing the assets of the business as a going concern.

CBI will prepare a detailed description of the seller based on information supplied by the seller, including historical financial data, and publicly available information, but CBI will apprise potential purchasers that it makes no representations about the accuracy of the

information provided. In addition, CBI will not handle funds on behalf of either the purchaser or seller, or have the authority to act on the behalf of either to effect the transaction.

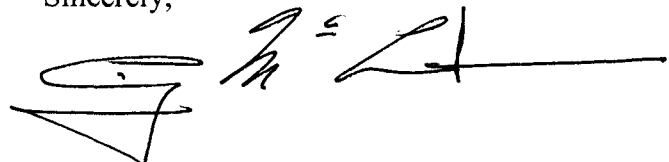
The sale would be to a single purchaser or group of purchasers formed without the assistance of CBI. CBI may, however, at the request of the purchaser or seller, and for no additional remuneration from any person, provide introductions to lenders and assist with completion of the paperwork associated with loan applications.

In short, the following highlight the activities of CBI: (1) if a decision is made to effect the transaction by a sale of securities, CBI will have a limited role in negotiations between the seller and potential purchasers or their representatives as described above in this letter and will not have the power to bind either party in the transaction; (2) the business represented by CBI is a going concern and not a "shell" organization; (3) the Selling Company satisfies the size standards for a "small business" pursuant to the Small Business Size Regulations issued by the U.S. Small Business Administration; (4) only assets will be advertised or otherwise offered for sale by CBI; (5) if the transaction is effected by means of securities, it will be a conveyance of all of the business's equity securities to a single purchaser or group of purchasers formed without the assistance of CBI; (6) CBI will not advise the two parties whether to issue securities, or otherwise to effect the transfer of the business by means of securities, or assess the value of any securities sold (other than by valuing the assets of the business as a going concern); (7) CBI's compensation will be determined prior to the decision on how to effect the sale of the business, will be a fixed fee, hourly fee, a commission, or a combination thereof, that is based upon the consideration received by the seller, regardless of the means used to effect the transaction and will not vary according to the form of conveyance (i.e., securities rather than assets); (8) CBI's compensation will be received in the amounts and at the times as described above in this letter; and (9) CBI will not assist purchasers with obtaining financing, other than providing uncompensated introductions to third-party lenders or help with completing the paperwork associated with loan applications.

Request for No Action

On the basis of the foregoing, we respectfully request that the Staff confirm that it will not recommend enforcement action to the Commission under Section 15(a) of the Exchange Act if CBI participates in the transaction as described in this letter without registering as a broker-dealer under Section 15(b) of the Exchange Act.

Sincerely,


Craig McCrohon