

Tennis Togs
Boca Raton, FL

September 23, 1981

George A. Fitzsimmons, Secretary
Securities and Exchange Commission
500 North Capitol Street
Washington, D. C. 20549

Dear Mr. Fitzsimmons:

I understand you are considering easing restrictions on new stock offerings by small businesses and of simplifying the procedures.

It's about time this was done to ease the paperwork burden imposed upon small businesses like mine, where we only have 3 employees, not that companies that go public have this few employees.

Sincerely,

Robert F. Kenny
President