



December 17, 2007

Ernesto A. Lanza
Senior Associate General Counsel
Municipal Securities Rulemaking board
1900 Duke Street, Suite 600
Alexandria, VA 22314

RE: MSRB Notice 2007-33: Draft Rule Changes to Establish an Electronic Access System for Official Statements

Sent Via E-Mail

Dear Mr. Lanza:

I am writing on behalf of R.W. Smith & Associates, Inc. to inform you that we participated in the SIFMA letter regarding MSRB Notice 2007-33 and fully support the comments expressed in that letter.

Thank you for your time.

Sincerely,

A handwritten signature in cursive script that reads "S. Lauren Heyne".

S. Lauren Heyne
Chief Compliance Officer