

UNITED STATES

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MISSION

WASHINGTON, D.C. 20549



DIVISION OF
MARKET REGULATION

October 21, 1987

PUBLIC AVAILABILITY DATE: 11-20-87
ACT SECTION RULE
1934 17(a) 17a- 5

Mr. Frederick P. Birks, CPA
Birks & Company
1521 New Hampshire Avenue, N.W.
Washington, D.C. 20036

RE: Smith & Lawrence Company - Request for Extension of Time
to File Audited Financial Statements

Dear Mr. Birks:

This is in reply to your letter of September 28, 1987,
on behalf of Smith & Lawrence Company requesting an additional
extension of time to file the firm's audited financial report
for the period ended June 30, 1987.

Based on the representations made in your letter, you have
been granted an extension till November 2, 1987, to file this
report.

Sincerely,

Aase Berling

Aase Berling
Staff Accountant

cc: Craig Stanger
Philadelphia Regional Office

Elizabeth Wollin - Automated Reports
National Association of
Securities Dealers, Inc.

BIRKS & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS
1521 NEW HAMPSHIRE AVENUE, N.W.
WASHINGTON, D.C. 20038

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FREDERICK P. BIRKS, CPA
TERRY V. RICE, CPA

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(202) 797-8912

September 28, 1987

Mr. James Moody
U. S. Securities and Exchange Commission
450 5th Street N.W.
Washington, D.C. 20001

Attn: Room 5137, Stop 5-1

Dear Mr. Moody:

This letter is to request an extension of time to submit the audited annual report for Smith & Lawrence Company for the year ended June 30, 1987. A previous extension has been granted to September 30, 1987. An additional thirty days is hereby requested.

As explained in our previous request, the President of Smith & Lawrence Company has been receiving continuing medical care. All of the audit procedures have not been completed in time to file by September 30, 1987.

Thank you for your consideration.

Sincerely,

Frederick P. Birks

cc: Smith & Lawrence Company

SECURITIES & EXCHANGE COMMISSION
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