

Sierra Pacific Industries

SPI

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February 5, 2008

Sharon Nygaard-5 :ott Forest Management Staff Forest Service, USDA Mail Stop 1103 1400 Independence Avenue, SW. Washington, DC 20250

Dear Ms. Nygaard-Scott:

I am writing in response to the request for public comment published on December 10, 2007 in the Federal Register/Volume T, Number 236: Information Collection; Small Business Timber Sale Set-Aside Program; Appeal Procedures on Recomputation of Shares. Sierra Pacific Industries is an integrated forest products company with sawmill operations in California and Washington, we qualify as a large business in terms of the Small Business Timber Sale Set-Aside Program. SPI has purchased or bid on timber sold by the U.S. Forest Setrice in Region 5 and 6 and we have participated in administration of this program by commenting on share recomputations that have occurred as a result of the normal 5-year recomputation or a structural change. We have also utilized the appeal process that the program allows.

We support extension of the currently approved information collection and appeal process. The information collected and reported as a result of this process provides a clear link between the transactions covered under this program, the comments received by the agency and the manner in which the agency considered the relevant facts to arrive at a decision. The Agency's estimate of the burden of the collection of information, including the methodology and assumptions are reasonable, there is no problem with the quality or clarity of the information that is collected and the burden of collection of information on respondents is minimal.

Thank you for the opportunity to comment on this subject.

Sincerely.

Mark A. Bosctti

Log Resources Manager Sierra Pacific Industries

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