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VIA HAND DELIVERY

Gerald R. Rome
Deputy Commissioner
State of Colorado, Dept. of Regulatory Affairs
Division of Securities
1560 Broadway, Suite 900
Denver, CO 80202

Dear Mr. Rome:

In response to your voice mail message on March 27, 2008, this letter amends and restates our March 11, 2008 letter that I submitted on behalf of Mantucket Capital Management Corporation, a Colorado corporation ("MCMC"), to request an Order of Exemption from Investment Adviser Licensing Requirements set forth in §11-51-401(1.5), C.R.S. A proposed Order of Exemption from Investment Adviser Licensing ("Order") has been included with this letter.

MCMC has represented to us that:

1. MCMC is a Colorado corporation 100% of which is owned by Mr. Kenneth D. Tuchman, and MCMC acts as a family office for the sole benefit of one family unit (the "Family"). For purposes of this Order, "Family" means Mr. and Mrs. Kenneth D. Tuchman, their siblings, their children and their spouses, their lineal descendants and their spouses. The entities that now exist or may be formed in the future in which members of the Family are or will be owners or beneficiaries and charitable trusts created by members of the Family are hereinafter referred to as the "Family Entities." MCMC's sole clients are, and will continue to be, the Family Entities and certain members of the Family;
2. MCMC is subject to no statutory disqualification from registration as an investment adviser under the Investment Advisers Act of 1940 or from investment adviser licensing under the Colorado Securities Act;
3. MCMC employs eight people, all of whom work in Colorado. None of the people employed by MCMC is subject to any statutory disqualification from licensing in Colorado as an investment adviser representative or otherwise. The two current executive officers of MCMC and their principal responsibilities are as follows:

- a. Wendy Kane, President - provides leadership and oversight of all MCMC operations; and
 - b. Tyler Tysdal, Managing Director, Private Equity - responsible for proposing and identifying, managing, governing and exiting alternative investment opportunities, the on-going analysis of such investments and managing and assisting in structuring such investments;
4. MCMC provides various accounting, administrative and other services, including advisory services, to the Family Entities and the Family;
 5. MCMC, each Family Entity and each member of the Family to which MCMC provides services have entered into a Management Agreement ("Management Agreement") in which the relationship is confirmed in writing;
 6. Under the terms of each of the Management Agreements, MCMC is paid a reasonable fee for managing and performing its obligations. MCMC works for the Family exclusively. MCMC does not advertise in any way, does not hold itself out as providing investment advice to any person other than the Family and the Family Entities, does not attend investment-related conferences as vendor and does not conduct any marketing activities. MCMC is not listed in any directory as an investment adviser; and
 7. As a potential employee benefit, the Family has expressed its willingness to allow the current executive officers named above, MCMC's comptroller and possible future key executives ("Executives") of MCMC, at their option, to participate as owners in certain investment partnerships that may be created for the benefit of the Family. If any Executives choose to participate, MCMC would be advising entities in which Family members, Family Entities and interested Executives invest and for which management of MCMC is or may be paid a fee. Upon termination of employment of any of the Executives, each such Executive may be permitted to retain his or her interest in such entities, but his or her interest will be limited to his or her investment at the time of termination plus any accretion or distribution on their investment, and he or she may be charged a reasonable management fee.

Based upon the foregoing, we believe that requiring MCMC to license under the Colorado Securities Act as an investment adviser would not advance the public interest and that issuing an exemption would be consistent with the protection of investors and the purposes of the Colorado Securities Act.

Very truly yours,



Alfred C. Chidester

ACC/GPD/jcd

Enclosure