

From: Daryl A. Johnson, CPA [mailto:DJOHNSONCPA@tampabay.rr.com]
Sent: Friday, February 27, 2015 10:45 AM
To: PCCReview
Subject: PCC Review

As a small firm practitioner, my feelings are that the long, hard look should be focused at the FASB itself. Recent FASB activities have been a disaster. Clearly, board members are out of touch with the real world. Convergence is neither practical or possible in the real world. We need to get back to simplifying U.S. GAAP.

Daryl A Johnson, CPA
1812 S. Florida Avenue
Lakeland, FL 33803