



March 12, 2015

PCC Review
Financial Accounting Foundation
401 Merritt 7
P.O. Box 5116
Norwalk, CT 06856-5116
Via email: PCCReview@f-a-f.org

To Whom It May Concern,

I would like to thank the Financial Accounting Foundation and specifically the Private Company Council (“PCC”) for its work over the last three years. I have been following the work of the PCC since inception, including the observation of several meetings in person, and pleased to see the progress that has been made.

I would also like to emphasize the importance of continuing the work of the PCC to continue to improve financial reporting for private companies.

Regards,

A handwritten signature in blue ink, appearing to read "G. Anton".

Gregory J. Anton
Chairman and CEO
Anton Collins Mitchell LLP