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October 15, 2015

Ms. Susan Cospers
Technical Director
Financial Accounting Standards Board
401 Merritt 7
P.O. Box 5116
Norwalk, Connecticut 06856-5116

Via Email to director@fasb.org

File Reference No: 2015-290

Dear Ms. Cospers:

We are pleased to provide our support of the FASB's Proposed Accounting Standards Update, Revenue from Contracts with Customers (Topic 606) – *Principal versus Agent Considerations (Reporting Revenue Gross versus Net)*. We commend the Board in recognizing the need to reevaluate the new revenue recognition guidance contained in ASU 2014-09 and propose needed amendments that will improve the operability of Topic 606 as well as address implementation concerns brought forth by the Transition Resource Group and other stakeholders.

Determining whether a party, involved along with another entity in providing a good or service, is providing the good or service to the customer (i.e. principal) or rather is arranging the delivery of the good or service (i.e. agent) in some cases involves a significant amount of judgment. We believe the amendments proposed by the Board will reduce the risk of diversity in practice regarding the application of principal versus agent guidance. The amendments should also result in a reduction of the cost and complexity of applying the guidance contained in Topic 606.

Please contact Scott Lehman at (630) 574-1605 or scott.lehman@crowehorwath.com if you have any questions.

Cordially,

A handwritten signature in black ink that reads "Crowe Horwath LLP".

Crowe Horwath LLP