



American Institute of CPAs
1211 Avenue of the Americas
New York, NY 10036-8775

We appreciate the opportunity to comment on the proposed ASU. We are available to discuss our comments with Board members or staff at their convenience.

Sincerely,

A handwritten signature in black ink that reads "James A. Dolinar". The signature is written in a cursive style with a large, looped initial "J".

James A. Dolinar
Chairman
Financial Reporting Executive Committee