

Record ID: 636141078535171292

Question Text	Response	Status
* Please select the type of entity or individual responding to this feedback form.	Regulator	Completed
Other, please specify (Specified)		
* Please provide contact information for any follow-up questions.	(Filled in as Follows:)	Completed
Organization *	Mittuniversitetet, Sverige & Te Whare Wānanga o Awanuiārangi, Aotearoa	
First name *	Professor Ashley	
Middle initial	W	
Last name *	Burrowes	
Email address *	ashleyburrowes@gmail.com	
Phone number	818 478 6606 USA	
Do you agree with the removal of the words "that contain no purposes restrictions" from paragraph 958-205-50-1B(e)(3), which were included in ASU No. 2016-14? Why or why not?	no	Completed
Please provide any additional comments on the proposed Update:	<p>Given the established protocols for standard development and progression from proposal to ED to final standard The ED is lacking explanation as to how this indiscretion happened. Para BC2 merely states that the said phrase should not have been added.</p> <p>This either reflects a change of mind or an error in the due process of standard setting!</p> <p>Tell it as it is!</p> <p>The exposure draft is not persuasive and definitely not compelling to solicit a positive vote from myself.</p>	Completed

	The ratio decidendi needs exposing.	
Please provide any comments on the electronic feedback process:	I reserve judgement.	Completed
<p>Below is a printable summary of your responses to the questions in this feedback form.</p> <p>You can revise your responses by clicking the "Back" button.</p> <p>All comments received constitute part of the FASB's public file. The FASB will make all comments publicly available by posting them to the Online Comment Letters portion of its website.</p> <p>If you are finished providing comments, click the 'Submit' button at the bottom of this page.</p>	Not Answered	Not Answered