

From: Marc Porter <porter@law-co.com>
Sent: Wednesday, July 7, 2021 4:33 PM
To: Director - FASB <director@fasb.org>
Subject: Invitation to Comment, File Reference No. 2021-004

Technical Director:

I have a comment concerning Chapter 4 - Codification Accessibility.

For a small private business occasionally reviewing a Codification item using the basic view, it is extremely frustrating to not be able to copy, paste or print a particular section. The \$1,140 annual Subscription for such infrequent use is very expensive.

Please expand the features of the basic view or create a less expensive subscription offering reasonable basic features.

Marc Porter