

From: Vicki Rankin
To: CommentLetters

I do believe that this problem needs to be reviewed thoroughly before it can be resolved. We do want to continue to provide meaningful and accurate information to our financial statement readers. So a committee to research, discuss and provide input toward a solution is definitely needed. The members should be representative of the private business community, along with those who advise these businesses. Their time should be on a volunteer basis to help ensure that they are sincere in their success of the project. I also agree that they should be able to set their own agenda and priorities, and then present their findings and opinions to the FASB and AICPA for serious consideration.

Sincerely,

Vicki S. Rankin, CPA
Kamphaus, Henning & Hood
Certified Public Accountants, Inc.