From: John Mahoney [mailto:john.mahoney@jfmcpany.com]

Sent: Friday, July 13, 2012 10:24 AM

To: Leslie Seidman

Subject: Streamlining Financial Reports for 10k, etc

Hi, I am a CPA with my own Practice and I also teach at NYU & Baruch as an Adj. Prof. Concerning streamlining, how about issuing two reports? One report would be very concise for the general public and the second report would be extremely lengthily for analyst. I figure one size doesn't fit all. If a non analyst wanted the cumbersome report they could get it. You would have a 10k concise and a 10k in depth with an explanation and caveat for each. Privately held financials could have the same with some minor modifications.

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