

Letter of Comment No: 2024  
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5 Stone's Throw Road  
Easton CT 06612  
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Financial Accounting Standards Board  
401 Merritt 7  
Norwalk CT 06851

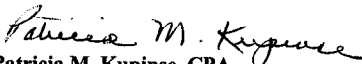
Dear Members of the Board:

It seems that you are looking for input on the issue of expensing options. The answer is, of course, yes. And ever moreso, since some are choosing to expense while others continue to exclude.

How has the accounting profession gotten itself into such a mess, where one is embarrassed to admit an association with it. We have lined the pockets of our Congressmen to get our way, which truly wasn't the way for us at all. Financial statements are reviewed suspiciously. Auditors don't even know that warehouses exist so don't inspect them; auditors are afraid to ask the tough questions, lest inquiries yield answers they don't want to hear. "Don't rock the boat" is the auditors' motto.

How very sad that we, who were once trusted when others weren't, have followed rather than led.

Yours truly,

  
Patricia M. Kupinse, CPA