

LETTER OF COMMENT NO. 7

Subject: FW: Comment on Proposed FSP

From: MichaelCarpenter@Freightliner.com [mailto:MichaelCarpenter@Freightliner.com]

Sent: Monday, July 31, 2006 7:16 PM

To: Director - FASB

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I recently read Proposed FSP AUG AIR-a issued May 31, 2006 regarding planned major maintenace activities, and had one question. While I do not necessarily agree or disagree with the proposed position to eliminate the accrual method, I was curious as to whether the final FSP (if approved) would somehow address or eliminate paragraph 16a of APB 28, which states that "When a cost that is expensed for annual reporting purposes clearly benefits two or more interim periods (e.g., annual major repairs), each interim period should be charged for an appropriate portion of the annual cost by the use of accruals or deferrals".

Thank you for considering my comment, and I look forward to your response.

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