From: <u>Mary Gregory</u>
To: <u>Director - FASB</u>

Subject: File Reference Number 1840-100.

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FASB:

Very simply, I believe it is imperative that we keep America as business friendly as possible. By forcing contractors to do more paperwork and reporting, we create yet another obstacle to their productivity. Let's slow down governance and monitoring and let capitalism prevail, because ultimately, capitalism is what keeps us all employed.

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