From: Johnny Davidson
To: Director - FASB

Subject: Comment Letter- File Reference No. 1820-100

Date: Monday, October 18, 2010 11:47:17 AM

Sir,

I object to the changes being put forward. Too burdensome and expensive.

Thanks,

John M. Davidson President J.M.Davidson Ltd. 361-883-0983 www.jmdavidson.com