Robert & Lois Benson 5120 Cowell Blvd. Davis, CA 95616 (530) 758-8890 Letter of Comment No: 8aFile Reference: 1125-001 Date Received: |2|2/2

FASB:

Thank you for the opportunity to respond to File Reference No. 1125-001. I strongly support the FASB in this project. In addition, I believe that the project should be focused upon a financial reporting objectives approach to U.S. standard setting.

Sincerely,

Robert L. Benson Ph.D., CPA, CMA, CIA, CISA, CGFM