



Stacey Sutay

LETTER OF COMMENT NO. 13

**From:** Rosanna O'Guynn [r\_o\_guynn91@hotmail.com]  
**Sent:** Sunday, June 15, 2008 9:46 PM  
**To:** Director - FASB  
**Subject:** Proposed FSP ARB 43-a  
**Attachments:** Proposed FSP ARB 43-A.wps

**Rosanna O'Guynn**  
**Los Angeles, California**

**Proposed FSP ARB 43-a**  
**Comment by June 16, 2008**

**Issue 1: Commodity Inventories**

**Would you prefer the alternative approach to limit the scope of the proposed FSP to commodity inventories that are not used in production, wholesales, retail, or distribution activities? Why or why not?**

To reduce the provision of specific commodity inventory, is to alter just in time cost flow. Which may entitle the financial presentation to undisclosed cost flow that may not appear to interfile.

**Issue 2: Readily Determinable Fair Value**

**Would you prefer the alternative approach to limit the scope of this proposed FSP to inventories included in an entity's trading activities that have readily determinable fair values? Why or why not?**

There should still be a value process in term of spot, random, specific inventory. In such enable the loop terminology of limit to not supersede the notation ,of not being held accountable for trading accordingly.

**Issue 3: Trading Items Other Than Physical Inventories**

**Do you believe that the Board should consider a broader scope project that would include all contracts and assets or liabilities within an entity's trading activities even if it would result in significantly delaying the issuance of final guidance? Why or why not?**

The board may continue to implement research clause effectiveness in term of actual occurrence. So that on going terminology of how asset and liabilities interchange the final conclusion ,of how a facility bring about the going concern of their specific contribution.

**Issue 4: Accounting Policy Election**

**Do you believe that the measurement attribute for inventories should be subject to an entity-wide accounting policy election? Why or why not?**

A election of sort in term of measurement terminology actually practice as a pilot approach; would manipulate a substance for a concise conclusion to implement.

**Issue 5: Implementation Issues**

**What costs would be incurred to implement this proposed FSP?** Activity cost

That interfile with facility service, consultation, manufacture, or non-profit  
Transmission reporting standard ,should have cost implementation recording guideline.

**Are the transition provisions of this proposed FSP appropriate?** To have trading and non-trading format for cost reporting is the apprehend way for reporting the going concern.

**Given this proposed FSP's comment period, the Board expect to issue a final FSP in the third quarter of 2008. Does this expected issuance date provide sufficient time for entities to understand and apply the requirements of this proposed FSP, which could be effective for fiscal years (and interim periods within those fiscal years)beginning after November 15,2008?** Can be acceptable.

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