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To: Director - FASB

Subject: No File Reference No. 1660-100.-NO VOTE

Importance: High

Dear Director,

LETTER OF COMMENT NO. 11

With a strong NO I am responding to this FASB proposal. Current revenue recognition practices have been in force and trying to use contract-based approach and estimated prices will create more issues, concerns, revenue recognition and legal issues since it will lead to major restatements down the road. Can you imagine the audit issues with management numbers on estimated selling price?

This is clearly a drive but certain companies to circumvent the existing accounting rules to their advantage. They cannot or will not conform to them and seek to lobby FASB for change. End result will create more work and complexity and would give reason for companies not to go public. Existing accounting rules and VSOE is tough but created some uniformity through all the different software and other technology companies I have worked the past 11 years but this change will be a mess.

Question is who is lobbying FASB for the change. IASB on revenue recognition is not the way to go in the US.

Only thing I want is to clarify SOP97-2, 98-9 and all the TPA, etc into one clean accounting guidance/rules document. Still complex but easier to put into practice with the non-accounting types that I have to interact with hourly.

Thank You

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