

**From:** [Blake Pearce](#)  
**To:** [Director - FASB](#)  
**Subject:** Comment Letter- File Reference No. 1820-100  
**Date:** Thursday, October 14, 2010 9:57:56 AM

---

Are you out of your mind? What a waste of taxpayers' dollars. Let's just complicate it more so every small business owner has more costs to operate and then we can lay off more employees because of this bureaucratic crap! This is a terrible idea!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!

J Blake Pearce  
Carolina Supplies & Materials, Inc.  
Port City Glass & Mirror, Inc.  
PO Box 21908  
Charleston, SC 29413

CONFIDENTIAL & PRIVILEGED

Unless otherwise indicated or obvious from the nature of the following communication, the information contained herein is privileged and confidential information/work product. The communication is intended for the use of the individual or entity named above. If the reader of this transmission is not the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited. If you have received this communication in error or are not sure whether it is privileged, please immediately notify us by return e-mail and destroy any copies, electronic, paper or otherwise, which you may have of this communication.