

**From:** [Prause, Mitchell F. \(Specialty Fin\)](#)  
**To:** [Director - FASB](#)  
**Subject:** Attn: Technical Director, File Reference 1820-100  
**Date:** Thursday, October 14, 2010 12:18:19 PM

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Dear Technical Director,

I am a user of CPA financials. I am concerned about the changes recommended in the captioned and urge you not to implement.

As a surety underwriter, I depend upon accurate recognition of revenue and in my opinion, cost to cost is the most dependable way to accomplish this. Your "segmentation" approach is a problem. It could accelerate revenue recognition and result in manipulation of income.

More technical letters have been sent by organizations with which I'm affiliated such as the National Association of Surety Bond Producers, Surety Association of America and Hartford Bond. I'm keeping it simple, but I am opposed.

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