

**From:** [Wally Miars](#)  
**To:** [Director - FASB](#)  
**Subject:** Exposure Draft  
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Mr. Russell Golden  
Technical Director  
File Reference No. 1820-100  
Financial Accounting Standards Board  
401 Merritt 7 Corporate Park  
Norwalk, Connecticut 06856-5116

Dear Mr. Golden:

I have been informed that you are considering an accounting change that will:

1. Force me to reeducate my staff.
2. Drive up my accounting cost.
3. Force me to buy a new accounting package and go through all the headaches of such a change.
4. Complicate the financial statement.

You must be a democrat. Surely only a democrat would want to change for change sake with no regard for the impact on business. Most of us in the construction business are on the edge of bankruptcy as it is and you are considering adding one more reason not to fight on.

Wally Miars

Miars Electric

Charlotte, Michigan