

**From:** [Johnny Davidson](#)  
**To:** [Director - FASB](#)  
**Subject:** Comment Letter- File Reference No. 1820-100  
**Date:** Monday, October 18, 2010 11:45:20 AM

---

Dear sir,

I seriously object to the changes SUGGESTED.

Thanks,,

John M. Davidson  
*President*  
J.M.Davidson Ltd.  
361-883-0983  
[www.jmdavidson.com](http://www.jmdavidson.com)