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The distortions among reporting by public companies resulting from the wide disparity in discount rates used to compute present value will be enormous, in my opinion.

Public companies will go to outlandish lengths to attempt to mitigate the impact of this proposal, in my opinion.

I see that non public entities and not for profits would be allowed to use risk free rates of return $\,$. Why a distinction from public companies ?

Dennis Moore Sr. Vice President and Chief Financial Officer J & J Snack Foods Corp.