From: Ron DiMattia

To: Director - FASB

**Subject:** File Reference No. 2013-200

**Date:** Tuesday, January 15, 2013 12:55:47 PM

Thank you for the opportunity to comment on File Reference No. 2013-200, "Financial Instruments (Topic 825) Clarifying the Scope and Applicability of a Particular Disclosure to Nonpublic Entities." I appreciate the clarification, but it does raise a few important questions:

- 1. If the disclosure exemption applies to some companies, why shouldn't it apply to all or most companies?
- 2. The exposure draft highlights problems with the fair value hierarchy, which I have noted in several previous comment letters. Would the Board please consider changing the hierarchy to be simply Level 1 and all else? This one minor change would help in the practical application of fair value accounting measurements.

I appreciate your consideration of these comments.

Sincerely,

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