

From: Dan Blomeke
To: CommentLetters

I have always believed that the same rules need to be applied to all entities to insure that the user has information that is consistent and comparable with other entities in the same industry.

What has always bothered me in years past is that the rule making bodies (currently FASB) have not put in place accounting principles that are needed, but have succumb to outside pressure by not acting. i.e. revenue recognition and options.

Dan