

To: CommentLetters

From: Randall Domigan

Dear Mr. Smith,

This e-mail is in reference to the Invitation to Comment on Enhancing the Financial Accounting and Reporting Standard Setting Process for Private Companies. In my opinion, if the proposed framework is adopted for use by the FASB in the accounting standard-setting process, I believe that the end result will be that private companies will have financial reporting guidance that will result in more useful and relevant financial statements that are more cost-beneficial to prepare.

I appreciate the opportunity to provide feedback on the Invitation to Comment. I look forward to the FASB and AICPA continuing to work on this important issue.

Sincerely,

Randall K. Domigan, CPA

Randall K. Domigan, CPA
Brady Ware