

From: [Pw Carey](#)
To: [Comments](#)
Cc: [Pw Carey](#); tc-pcarey@raland.com; [Robert C. Misyka](#)
Subject: Staff Consultation Paper, Auditing Accounting Estimates and Fair Value Measurements
Date: Monday, November 03, 2014 1:28:40 PM
Attachments: [Pws COMMENTS Submitted Nov. 3rd, 2014 PCAOB August 19th, 2014 SCP Auditing Accounting Estimates Fair Value Measurements.pdf](#)
[Pws COPY Risk Assessments via NIST Six Steps.doc](#)

Dear PCAOB Folks:

Good morning and hope you all are enjoying some nice EST weather....

- Please Note; We've attached our formal comments in support of the PCAOB's 'Fair Value Measurement' initiative regarding Securities, Derivatives et cetera.....
- We have attached both our comments and an example of a supporting Risk Assessment Strategy to your attention.....
- We hope there is a least one useful comment among the pearls.....

In closing, our best wishes in this regard and good luck, too as the goblins manning the gates and barriers to FAIR VALUE reform are spooky looking, at least from a distance....

Respectfully yours,

Pw Carey

Respectfully yours,
Regards / Met vriendelijke groet
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