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From: Dal Breithaupt [mailto:tabactuarial@cox.net]

Sent: Wednesday, May 24, 2006 5:34 PM

To: Director - FASB

Subject: Pension Liabilities

LETTER OF COMMENT NO. 54

The changes that are proposed by FASB to the definition of pension liabilities and for moving the liabilities to the balance sheet from the footnotes is just an attempt by accountants to destroy defined benefit plans. These are the only type of pension plans that cannot be totally administered by accountant without the involvement of any other professional. This effort by the accounting profession to capture more of the pension administration business is very transparent.

Sincerely,

Truman A. Breithaupt
Actuary