From: Navarre, Daniel
To: Director - FASB

Cc: <u>mragsdale@ironworkerstxmidsouth.com</u>

Subject: File Reference No. 1840-100

Date: Friday, September 17, 2010 2:35:30 PM

Dear Technical Director:

On behalf of my membership of Local Union 623 in Baton Rouge, LA, I am in response to the proposed requirements to disclose unfunded multi-employer pension plan withdrawal liabilities for organizations that have no intent or desire to withdrawal from such plans. This would be detrimental to our sponsoring organizations, employees, and the overall recovery of our economy. Please be advised that we strongly oppose these proposed rule changes.

Thank you,

Daniel Navarre Business Manager, F.S./T. Ironworkers Local 623 Baton Rouge, LA