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Technical Director
File Reference No. 1840-100
FASB
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Perryman Chaney Russell, LLP, is a local CPA firm in Dallas, Texas, providing accounting, audit and tax services primarily to closely-held construction companies in the North Texas area.

In response to the Exposure Draft for File Reference No. 18400-100, Disclosure of Certain Loss Contingencies, specifically the withdrawal liability from a multiemployer defined benefit plan—we wish to voice our agreement with the letters of comment already submitted which provide valid reasons for excluding this requirement.

Rather than repeat these valid reasons already submitted, we would simply like to emphasize one point—a contributing employer not planning or anticipating a withdrawal from the plan would not have a withdrawal liability, therefore, the disclosure would be inappropriate.

We appreciate the opportunity to comment.

Very truly yours,

PERRYMAN CHANEY RUSSELL, LLP

A handwritten signature in cursive script that reads 'Suzanne Chaney'.

Suzanne Chaney
Partner