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To: [Director - FASB](#)
Cc: dawn@nfsa.org
Subject: Reference #1860-100
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I am a CPA working in business and industry (our family's small construction firm). I am asking to seriously reconsider the above change which will quite likely send an already severely struggling construction industry over the edge. Companies that are doing as much as possible the right way to stay in business will hopefully continue to be in business and those fly by night operations won't adhere to your change and will be out of business without ever making any contributions to the defined benefit plans.

I would like to write a much more comprehensive letter as this strongly affects our company but I'm too busy trying to make sure all of our billing is out and that we are already complying with the rules of the countless regulatory agencies.

Obama is bad enough – please don't add this burden to contractors!

Kathryn Fuchs Wingbermuehle
President



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