1860-100 Comment Letter No. 128

1840-100

Comment Letter No. 350

From: Barb Zwick
To: Director - FASB

Cc: Ron Becker; Scott Goodspeed
Subject: File Reference No. 1860-100

Date: Thursday, October 28, 2010 2:56:40 PM

To Whom It May Concern:

FASB 450 and FASB 715-80 which are proposing the financial disclosure of remotely possible withdrawal liability is completely unreasonable. The hardship these pronouncements will make on small businesses and contractors is an overreaction to the probability of any potential liability. This disclosure would take place on financial statements for the prior year which there would have clearly been a liability incurred or not incurred. If the business is an on-going contributor to a multi-employer plan it obviously did not have a liability, if it ended its contributions to a multi-employer plan then the liability would already be a part of the financial statements reported.

This dramatic expansion of reporting requirements will be misleading and inaccurate to those using the information.

These pronouncements need to be eliminated.

Barbara Zwick CFO Hilscher-Clarke Electric Co. 519 Fourth St. NW Canton, OH 44703 (330)458-1187 Fax(330)458-1195

bzwick@hilscher-clarke.com

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