From: Howard Mayers
To: Director - FASB

Date: Monday, November 01, 2010 4:09:56 PM

To whom it may concern,

Please recognize the rules on construction-specific withdrawal liability rules as they apply to multiemployer defined plans per the current law. Changes to that would bring harm and financial burden to many of us contractors who have diligently paid into these plans. These plans have and continue to bring great benefits to workers, who might not have gotten them otherwise. Changes to the reporting of withdrawal liability, which has not been incurred, would bring additional cost and burdens on us contractors, and in and of itself could jeopardize our ability to continue.

Howard Mayers

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