From: ANTHONY MISSERI
To: Director - FASB
Subject: PROPOSED CHANGES
Date: Tuesday, October 19, 2010 11:15:47 AM

TO: Financial Accounting Standards Board (FASB)

The proposed change FASB is recommending will conflict with existing laws including the issue of "withdrawl" liability as it specifically pertains to the construction industry. Your proposals designated as 715-80 and codification topic 450 should be changed and, or omitted for the construction industry. If not, the impact on bonding, lines of credit, insurance and other financial instruments pertinent to employers in the construction industry will hinder the ability of these employers to continue their existence. Construction employers are usually in a precarious mode of existence anyway due to the volatility of the industry and to the general size of the majority of employers. We encourage you to further study this proposal before issuing your proposed changes.

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