

From: [Donna LaJeunesse](#)
To: [Director - FASB](#)
Subject: File Reference No. 1860-100
Date: Thursday, October 21, 2010 10:54:41 AM
Importance: High

Good morning,

I am writing today to express my perspective and concerns about the FASB Standards Proposal (File Reference 1860-100) prior to the November 1st deadline.

We are a small union general contractor in the Chicagoland area, in business over 23 years, and are concerned a great deal for the following reasons.

From our perspective, the cost of compliance to implement this proposal would outweigh any benefits. It is not a true fixed liability for most companies, such as us, have no intention of withdrawing and incurring such a liability. It would clearly affect small companies' ability to borrow. In our case alone, it could potentially decrease our net worth by \$300,000 or more. That would be a severe hardship to our company for our credit line is a necessary part of doing business. Adding this additional layer of complexity to running a business during the present economy would constrict lending based upon figures that are not "true".

What we need is responsible lending to continue to companies doing the right thing daily to help stimulate the economy, not additional factors that will make it even more challenging than it already is for us to stay competitive and make a positive difference to our employees, our Clients and in turn society as a whole.

Thank you for your consideration of these concerns while gathering all information to arrive at a determination of this matter. If you have any questions please do not hesitate to contact me directly.

Would you please confirm receipt of this email?

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