From:
 Bill Lucas

 To:
 Director - FASB

 Subject:
 Proposed Rule Changes

Date: Friday, October 22, 2010 11:19:32 AM

I believe the proposed rule changes would be a burden on NECA Contractors. The withdrawal liability to the defined benefit plan is only a liability if the contractor decides to become a nonunion contractor. I don't see this as path for NECA Contractors. I hope you will withdraw or revise the proposed rule changes! Thanks for your time.

Respectfully,
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