From: Tom Dahl [mailto:tdahl@garney.com]
Sent: Thursday, May 02, 2013 5:00 PM

To: Director - FASB

Cc: Steve McCandless; Matt Foster; Tony Kempf; Steve Ford

Subject: Comments on Proposed Accounting Standards Update, Topic 820

**Dear Technical Director:** 

I am writing to voice my support for the proposed Fair Value Measurement (Topic 820): Deferral of the Effective Date of Certain Disclosures for Nonpublic Employee Benefit Plans in Update 2011-04.

This update resolves the issue that privately held companies with ESOP's face in that sensitive confidential information would be made public and could be used by third parties in ways that could harm our company and its employee owners.

I would like to thank the FASB board for their prompt and appropriate handling of this issue which has great importance to our company's 600+ employee owners.

**Thanks** 

## Tom Dahl

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