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May 7, 2013

Technical Director
Financial Accounting Standards Board (FASB)
401 Merritt 7
PO Box 5116
Norwalk, CT 06856-5116

Re: File Reference No. 2013-260

Fair Value Measurement (Topic 820): Deferral of the Effective Date of Certain Disclosures for Nonpublic Employee Benefit Plans in Update 2011-04

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.

Sincerely Yours,

Greg Hamilton

Chief Financial Officer

e-mail ghamilton@holdenindustriesinc.com