From: Greg Rummler
To: Director - FASB

Subject: File Reference No. 1860-100, 715-80 proposal Date: Thursday, October 21, 2010 12:11:37 PM

Dear FASB,

I am writing to express my strong opposition to FASB Proposal 715-80 and also 450. I'm the CFO for a group of construction companies. We deal with multiple unions

participating in multiemployer defined benefit pension plans. My biggest concern is the cost and administrative burdens that will be placed on our group of companies to comply with these new disclosures and I do not feel that the cost will be worth the misleading and out-dated information that will be given to those who read our financial statements (our bank who provides our credit and our bonding company). With the volatility in the stock and investment markets these past few years, the information provided in the financial statement disclosures could be very misleading and cause unnecessary and/or incorrect decisions by our bank or bonding company to reduce credit lines or bonding capacity. While I agree that we should maintain transparency and high accounting standards, I feel that potential pension withdrawal liabilities should only be disclosed when they have actually been incurred or they will likely be incurred in the future.

I sincerely hope FASB will make the right decision and will not impose this very burdensome proposal on us.

Thanks,

Greg S. Rummler, CFO

Control Air Conditioning Corp. and Affiliates

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