From: Kim Loftsgaarden

To: Director - FASB

**Subject:** File Reference No. 1860-100.

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Construction business is tough enough without tying our hands behind our backs with our credit lines and bonding issues. Do not pass this bill . It will cripple the construction economy which is already down 37% as compared to other industries.

Kim J. Loftsgaarden Vice President Master Electric Company

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