

October 26, 2010

Technical Director
File Reference No. 1860-100
FASB
401 Merritt 7
PO Box 5116
Norwalk, CT 06856-5116

Dear Sir,

The El Paso Chapter, NECA represents twelve electrical contractors with their businesses located in El Paso, Texas.

All twelve have agreements with IBEW, Local Union 583 and participate in a multi-employee plan called the National Electrical Benefit Fund (NEBF).

Eleven members are "small businesses" The proposal, Topic 450 and Topic 715-80 both will be very harmful to business operations.

Electrical construction and contracting involves a very mobile and up & down work force, and tracking and accounting for such a force would be extremely costly. For smaller contractor possibly costly enough to be a death sentence.

The reporting requirements in many cases could be nothing better than wild guesses! Who can predict the stock market, business climate, or when a business will close?

We respectfully suggest that these tow proposals, Topic 450 and 750-80, not be adopted.

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Charles C. Dunn, Jr
Chapter Manager