Moore Trosper Construction Company 4224 Keller Rd., Box 217 Holt, MI 48842 Office: 517-694-6310 Fax: 517-694-1173

> Harold V. Moore CEO

Brian M. Moore President

Theron E. Moore President October 29, 2010

Financial Accounting Standards Board

401 Merritt 7 PO Box 5116

Norwalk CT 06856-5116

Attn: Technical Director - File Reference No. 1860-100

(Via U.S. Mail and Electronic Mail)

Re: Comments on the FASB "Multiemployer Pension Plans" proposal

As a financial executive with a construction company that contributes to a multiemployer defined benefit pension plan, I am extremely interested in the Boards' project on "Multiemployer Pension Plans".

After reviewing information about this project, we feel that under no circumstances should FASB contemplate revising the current clear threshold from "probable or reasonably possible" to "remotely possible." The purpose of loss disclosure accounting is to ensure that users of financial statements have a clear picture of risks. A disclosure threshold of "remotely possible" is neither necessary nor reasonable, particularly in the construction industry where ERISA law has very explicit rules regarding the payment of withdrawal liability. We agree with the current FASB standard which requires disclosure of withdrawal liability in those cases where it has been incurred or is objectively known or intended to be incurred in the future.

We feel that if these changes are put into place, it would result in misleading information being reported to financial statement users and cause extreme cost and administrative burdens on us. Thank you for your time.

Sincerely,

MOORE TROSPER CONSTRUCTION CO.

Jenny Reum, CPA

Controller





