From: <u>myersrow</u>
To: <u>Director - FASB</u>

Subject: Multiemployer pension plans

Date: Wednesday, November 03, 2010 4:19:03 PM

FASB,

Please let it be known that were are a very small electrical contractor that is struggling to make ends meet. By imposing the changes to the way that financial statements are complied, this will hurt our company in so many ways I cannot even begin to think and realize. We are struggling to stay in business, so please recondsider the proposals of FILE REFERENCE NO. 1860-100 - "multiemployer pension plans" proposal.

Sincerely,

Rowena P. Myers - Secretary/Treasurer ATLAS ELECTRICAL CONSTRUCTION, INC.

P. O. Box 695

Elyria, Ohio 44036-0695

Member of the Greater Cleveland Chapter NECA