FASB Fair Value Measurement - Deferral

Date of Entry: 5/14/2013 4:09:30 PM

Respondent information

Type of entity or individual:

Accounting Firm/Auditor

Contact information:

Organization: Clark Nuber

Name: Shelly Archuleta

Email address: sarchuleta@clarknuber.com

Phone number:

Questions and responses

Questions and re	<u>esponses</u>
1.	Do you agree with the indefinite deferral, as well as the Board's decision to defer for investments held by nonpublic employee benefit plans, only the quantitative information about the significant unobservable inputs used in Level 3 fair value measurement of its plan sponsor's own nonpublic entity equity securities, and not the qualitative information, required by paragraph 820-10-50-2(bbb)? Why or why not?
Yes, I agree with	n the indefinite deferral.
2.	Do you agree with the limited scope of plan sponsor's own nonpublic entity equity securities covered by the proposed Update? If not, what other investments should be included or excluded from the guidance in the proposed Update and why?
Yes, I agree with	n the scope of the proposed update.
3.	Do you agree with the scope of the employee benefit plans in this proposed Update? I not, which other employee benefit plans should be included or excluded from the guidance in the proposed Update and why?
Yes	
4.	Do you agree with the definition of nonpublic employee benefit plan? Is it understandable and operable?
Yes, I agree and	I think it is understandable.
Additional comments-updt.	Please provide any additional comments on the proposed Update:
Additional comments - process.	Please provide any comments on the electronic feedback process:
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