

From: Holly Williams [mailto:hwilliams@wlgore.com]
Sent: Friday, May 31, 2013 11:39 AM
To: Director - FASB
Subject: ASU 2011-04

Good morning, Director

Thank you for the opportunity to comment on ASU 2011-04.

W. L. Gore & Associates, Inc., is a privately held global manufacturing enterprise in business more than 50 years with annual sales exceeding \$3 billion.

Our employees are Associates, and our ESOP is the "Associate Stock Ownership Plan of W. L. Gore & Associates, Inc." The ASOP was established April 1, 1974, and now has more than 6,000 Participants. Associates participating in the value they help create through our ASOP is an important component of our culture. Our stock has been evaluated by an independent appraiser since March 1975.

As a privately held enterprise, disclosure of significant quantitative assumptions and methodologies used in the valuation of our stock could provide the public with confidential information regarding our company that otherwise would not be available. This information could end up in the hands of competitors, customers, suppliers and others which could adversely affect our businesses, our stock value, our Associates, and our ASOP.

We support the "proposal to defer indefinitely the effective date for certain disclosures about investments held by a nonpublic employee benefit plan in the plan sponsor's own equity securities."

Thank you
Holly

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