

Licensed Electrical Contractors & Engineers

October 29, 2010

Technical Director
File Referenced 1860-100
Financial Accounting Standards Board (FASB)
401 Merritt 7
P.O. Box 5116
Norwalk, CT 06856-5116

Re: Multi-Employer Plan Disclosures

Dear Director:

At a recent New York Electrical Contractors Association (NYECA) meeting, we were informed of the proposed regulation for the Multi-Employer Plan disclosures. We feel that the proposed regulation will have a negative effect on our industry and specifically on our company. We have obtained a copy of the Joint Industry Board of the Electrical Industry's letter to your office dated October 26, 2010 and we agree with Dr. Gerald Finkel's views and concerns.

If you would like any additional input from me, please do not hesitate to contact me.

Sincerely,

Peter Borducci

President

cc: NYECA