**From:** Michael Wofford [mailto:MWofford@entertainmentpartners.com]

**Sent:** Friday, May 03, 2013 6:57 PM

To: Director - FASB

Subject: File Reference No. 2013-260

Dear Technical Director:

On behalf of over 700 employee owners of the Entertainment Partners ESOP, I am writing to express my support for the proposed Fair Value Measurement (Topic 820): Deferral of the Effective Date of Certain Disclosures for Nonpublic Employee Benefit Plans in Update 2011-04.

The Update addresses the public disclosure of confidential financial information which is not required of other private companies that could cause serious harm to our company and its employee owners if it became accessible to third parties.

We greatly appreciate your prompt recognition of this issue and its resolution.

Sincerely

Mike Wofford



Michael Wofford Executive V.P. - General Counsel

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