

# FASB Fair Value Measurement - Deferral

Date of Entry: 5/7/2013 1:13:44 PM

## Respondent information

### Type of entity or individual:

S Corp ESOP

### Contact information:

*Organization:* WesTech Engineering, Inc.

*Name:* Greg Howell

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## Questions and responses

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 we agree. We feel that disclosing the quantitative information will give our competitors unwarranted information on our company. We are a privately held company.

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, this is enough information to not disclose. We are ok disclosing other items.

3. Do you agree with the scope of the employee benefit plans in this proposed Update? If not, which other employee benefit plans should be included or excluded from the guidance in the proposed Update and why?  
Yes. This is information we do not wish to publicly disclose re. our employee benefit plan as the information could be used by third parties in a harmful way.

4. Do you agree with the definition of nonpublic employee benefit plan? Is it understandable and operable?  
yes

Additional comments-updt. Please provide any additional comments on the proposed Update:

Thank you for putting this issue on the table.

Additional comments - process. Please provide any comments on the electronic feedback process: