FASB Fair Value Measurement - Deferral

Date of Entry: 5/16/2013 12:46:01 PM

Respondent information

Type of entity or individual:

Individual

Contact information:

Organization: PCG

Name: Scott Beckley

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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

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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

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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

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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:

I am writing to voice 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.

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