

DRAFT

Date

Administrator

Re: FASB Disclosure Requirements for Employers Participating in Multiemployer Plans

Dear Employer:

As you are probably aware, the FASB accounting and disclosure standards under ASC 715-80 affect employers who contribute to one or more multiemployer plans. You are a participating employer of the *Edison Pension Plan*. We have enclosed a summary of the latest plan year's information to assist you in preparing required disclosures.

Your financial statements should be prepared with the most recent information, so please retain all future notices sent to you by the Plan and use the most current information for each year's financial statements.

Sincerely,

The Trustees