
From: Lorien Prince [mailto:lprince@forumarchitecture.com]
Sent: Saturday, January 15, 2011 4:06 PM
To: EBSA, E-ORI - EBSA
Cc: Tracy Wells; Jim Black; Norman Stoehr; kcooper@esi-enterprise.com
Subject: In opposition to "Definition of Fiduciary Proposed Rule"

Forum Architecture & Interior Design, Inc. is proudly an ESOP company. We regard our employee ownership in our company to be essential to our long-term success. Not only does our ESOP make significant contributions to our employees' retirement savings, our ESOP status also allows us to serve our employees, our community, and our nation by providing much-needed jobs. To change the definition of fiduciary would be harmful as it would substantially increase our costs, but moreover, it jeopardizes the independent nature of the relationship we have with our valuation team. Much like a CPA firm must be independent with respect to its audit clients in order for its opinion to be trusted and unbiased, the valuers of our ESOP stock must also remain independent -- not fiduciaries. We believe there are other avenues the DOL can pursue that would address any issues that this proposal was designed for.

We respectfully oppose this proposed rule.

Sincerely,

Lorien L. Prince, CPA | Controller

Forum Architecture & Interior Design, Inc.

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