From: Tom Van Meter [mailto:tom@forteresidential.org]

Sent: Thursday, January 06, 2011 8:25 AM

To: EBSA, E-ORI - EBSA

Subject: Definition of Fiduciary Proposal Rule

To Whom it May Concern,

I would like to express my opposition to the proposed rule regarding the definition of a fiduciary which includes mandating that all valuators of private company ESOP stock be fiduciaries to the ESOP they value. In my opinion, the valuator should be an independent third party.

Forte Residential, Inc. is presently prefunding our ESOP. We are excited about the retirement benefits our ESOP will provide to our employees. As the founder and owner of the company I am pleased to know that our mission and philosophy will continue to the next generation(s) of owners.

Sincerely, Tom Van Meter

Forte Residential, Inc. - President 703 N. Huntington St. Syracuse, IN 46567 Phone: 574-528-6398

Website:

www.forteresidential.org

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