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**From:** Pat Jostrand [mailto:pjostrand@ctainc.com]  
**Sent:** Wednesday, January 05, 2011 6:27 PM  
**To:** EBSA, E-ORI - EBSA  
**Subject:** "Definition of Fiduciary Proposed Rule"

Dear Friends at DOL,

I am writing in opposition to the proposed "Definition of Fiduciary Proposed Rule", that would define those valuation companies providing valuation services (to private companies) would therefore become a fiduciary to the company they are valuing.

I think it is important that the valuation company maintains its status as an independent third party and passage of this proposal would jeopardize that status. We believe that the DOL can pursue other avenues to address any issues that this proposal was designed for.

Employee ownership in our company has been a great thing! We take pride as employee-owners, in the contribution that our ESOP is making to employee retirement savings and to our community by providing jobs.

Thank you,  
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"The Mission of CTA is to glorify God by providing purposeful products that lift up and encourage the body of Christ."