

Northern California Flooring Association
1100 Selby Street * San Francisco, California 94124
Tel (415) 282-1822 (415) 282-3109 (fax)

August 30, 2010

Mr. Russell G. Golden
Technical Director
Financial Accounting Standards Board
401 Merritt 7
P.O. Box 5116
Norwalk, CT 06586-5116

RE: File Reference No. 1840-100
Disclosure of Certain Loss Contingencies

Dear Sir,

The Northern California Flooring Association represents numerous small union flooring contractors in Northern California.

The proposed changes will **negatively distort** our employers' financial credibility and **impair** their ability to obtain bank financing and bonding. This number is **speculative** at best and misleading by its very nature of being stale!

We urge you to:

1. Extend the comment period.
2. Not to adopt this rule.

The negative consequences of the proposed changes to our member firms and to their union employees can not be overstated!!

Sincerely,

Northern California Flooring Association



Don Christophe
President



Stephen Lyon
Secretary/Treasurer

Cc: Doug Christopher
District Council 16