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September 18, 2010

Mr. Russell Golden, Technical Director Financial Accounting Standards Board 401 Merritt 7, P.O. Box 5116 Norwalk, Connecticut 06856-5116

RE: File Reference 1840-100, Proposed Accounting Standards Update, "Disclosure of Certain Loss Contingencies"

VWR Funding, Inc. ("VWR") appreciates the opportunity to comment on the proposed update to accounting for loss contingencies (ASC Topic 450) by way of the FASB's Exposure Draft, "Disclosure of Certain Loss Contingencies" ("the Update"). VWR is a global laboratory supply and distribution company. VWR enables the advancement of the world's most critical research through the distribution of a highly diversified product line to most of the world's top pharmaceutical and biotech companies, as well as industrial, educational and governmental organizations.

While VWR supports the FASB's objective to improve disclosures on loss contingencies for financial statement users, VWR believes certain provisions in the Update will not achieve the primary objective of enabling financial statement users to understand the nature, potential magnitude and potential timing of loss contingencies. Furthermore, VWR believes certain of these proposed standards would unfairly disadvantage defendants in legal matters and have the potential to mislead financial statement users as to the merit (or lack of merit) of an asserted legal claim.

VWR's business involves a risk of product liability, patent infringement and other claims in the ordinary course of business arising from the products that VWR sources from various manufacturers. From time to time, VWR is involved in various legal and regulatory cases, claims, assessments and inquiries, which are considered routine to the business and which include being named as a defendant in cases as a result of the distribution of laboratory products. VWR believes that the existing guidance under ASC Topic 450 is sufficient and consequently the current disclosures are adequate for the users of VWR's financial statement information to understand the nature, potential magnitude and potential timing of VWR's loss contingencies.



This letter addresses VWR's main concerns related to the proposed Update.

1. Are the proposed disclosures operational? If not, please explain why.

The Update provides for significant additional disclosure requirements. For example, the Update would require disclosure about remote loss contingencies, expanded quantitative information, tabular presentations and reconciliations as well as requiring assessments and legal judgments and predictions that are subjective and challenging to know with any certainty. VWR believes that providing the level of information required could lead to additional exposure and possibly misleading information. In VWR's experience, remote loss contingencies frequently contain damage requests that are not only without merit, but the damage claims lack any substantive basis for determination. Presenting such information could prove to be ultimately misleading for financial statement users. Management is in the best position to exercise its professional judgment in its determination of relevant and meaningful disclosures. Accordingly, VWR does not believe that the proposed Update improves, in any meaningful way, the existing guidance contained in ASC 450. In addition, the required disclosures would add to the growing complexity of financial statements and potentially create confusion by drawing attention to impertinent matters.

2. Are the proposed disclosures auditable? If not, please explain why.

Audit firms will have difficulty verifying the assessments and judgments disclosed. Due to the subjective nature of certain of the disclosures requested, there will be little if any verifiable objective evidence which is necessary in audit procedures.

- 3. The June 2008 FASB Exposure Draft, Disclosure of Certain Loss Contingencies, had proposed certain disclosures based on management's predictions about a contingency's resolution. The amendments in this proposed Update would eliminate those disclosure requirements such as estimating when a loss contingency would be resolved and the entity's maximum exposure to loss. Do you agree that an explicit exemption from disclosing information that is "prejudicial" to the reporting entity is not necessary because the amendments in this proposed Update would:
 - a. Not require any new disclosures based on management's predictions about a contingency's resolution
 - b. Generally focus on information that is publicly available
 - c. Relate to amounts already accrued in the financial statements
 - d. Permit information to be presented on an aggregated basis with other similar loss contingencies?

If not, please explain why.



VWR believes that the proposed Update continues to require prejudicial information to be disclosed. For example, disclosing an accrued amount for a particular litigation matter could provide very useful information to opposing parties in assessing a starting point for settlement negotiations. The type and extent of information required to be disclosed should be considered in light of its potential significant detrimental effects to an entity and its investors and shareholders. Even by limiting the information provided to amounts accrued in the financial statements, and permitting some level of aggregation, VWR believes the Update is still likely to require information that is prejudicial or detrimental to a defendant in a claim. Accordingly, VWR strongly suggests that any final standard include an explicit exemption from disclosing prejudicial information.

4. Is the proposed effective date operational? If not, please explain why.

VWR believes the December 31, 2010 effective date for calendar year end companies is not operational as it does not allow registrants sufficient time to develop reporting enhancements that will become necessary, including related internal control considerations.

5. Do you believe that the proposed disclosures will enhance and improve the information provided to financial statement users about the nature, potential magnitude, and potential timing (if known) of loss contingencies?

VWR believes that disclosures under the Update may become more misleading as the reader is forced to navigate expanded disclosures, certain of which (such as the disclosure of remote matters) are mandated even though the accounting standards governing recognition of loss contingencies are unchanged.

6. Do you agree that nonpublic entities should be exempt from the tabular reconciliation disclosures required in the amendments in this proposed Update? If not, please explain why. Are there any other aspects of the amendments that should be applied differently to nonpublic entities? If so, please identify and explain why.

VWR believes the requirements enacted for public companies should apply equally to private companies because the needs of users of financial information should not be fundamentally different. VWR continues to believe that ASC 450 and related guidance is sufficient and should remain in place for both public and private entities.

7. The amendments in this proposed Update would defer the effective date for nonpublic entities for one year. Do you agree with the proposed deferral? If not, please explain why.

VWR believes the requirements enacted for public companies should apply equally to private companies because the needs of users of financial information should not be fundamentally different.



8. Do you believe that the proposed and existing XBRL elements are sufficient to meet the Securities and Exchange Commission's requirements to provide financial statement information in the XBRL interactive data format? If not, please explain why.

VWR has not been required to comply with the SEC's XBRL mandate. Accordingly, VWR does not have sufficient knowledge to provide comment on the adequacy of XBRL elements associated with the Update.

VWR respectfully thanks the FASB for its opportunity to comment on the proposed Update.

Sincerely,

Greg Cowan

Senior Vice President

Chief Financial Officer

VWR Funding, Inc.