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via email: director@fasb.org

Mr. Russell G. Golden Technical Director Financial Accounting Standards Board 401 Merritt 7 PO Box 5116 Norwalk, CT 06856-5116

Re: <u>File Reference No. 1840-100: Proposed Accounting Standards Update, "Disclosure of Certain Loss Contingencies"</u> (the "Proposed Statement")

Dear Mr. Golden:

On behalf of the Superfund Settlements Project ("SSP"), the RCRA Corrective Action Project ("RCAP"), and the American Chemistry Council ("ACC") (hereinafter collectively the "Commenters"), this letter requests an additional month to submit comments on the Proposed Statement. The thirty-day comment period is not long enough for the Commenters, who submitted a comment letter on the FASB's Exposure Draft issued in June 2008 on disclosures of loss contingencies, to coordinate their consideration of the Proposed Statement and submit comments by August 20, 2010, the Comment Deadline. This deadline is particularly difficult because of the need for many of the members to prepare their quarterly reports on Form 10-Q during the same time period and because of summer vacation plans. Accordingly, we recommend an extension of the deadline to September 20, 2010.

Thank you for your consideration.

Sincerely,

Linda L. Griggs

Counsel to the Commenters