

Technical Director
Financial Accounting Standards Board

- 3 -

October 22, 2010

We would like to thank the Board for the opportunity to share our views on this significant accounting issue.

Very truly yours,

A handwritten signature in black ink that reads "Vincent Sorgi". The signature is written in a cursive style with a large, prominent initial "V".

Vincent Sorgi
Vice President & Controller

cc: Mr. P. A. Farr
Mr. M. A. Cunningham
Mr. M. D. Woods