

P.O. Box 751, Frankfort, IL 60423

Woman Business Enterprise

Fax: 708.720.1635

October 26, 2010

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

VIA: E-MAIL director@FASB.ORG

RE: File Reference # 1840-100
Disclosure of Certain Loss Contingencies

Dear Mr. Golden:

I appreciate the opportunity to provide comments to the proposed amendments for certain loss contingencies from withdrawal from a multi-employer defined benefit pension plan.

Molter Corporation is opposed to the changes for the following reasons:

We are a construction company servicing the Chicago area and surrounding counties. We are signatory to a collective bargaining agreement which provides for retirement benefits from a defined benefit pension plan.

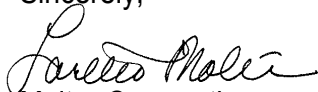
We strongly believe any changes made to the reporting standard should only apply to a company that has decided to withdraw from such a plan. Changing the reporting standards for the thousands of companies who have no intention of withdrawing from such a plan would result in a negative outlook and potentially misinformation on one's financial statement.

The unreliability of the information you are requesting, I believe, will negatively impact companies who have no intention of going out of business or withdrawing from their current collective bargaining agreement.

Specifically, these changes would impact a company's potential net worth, have a negative effect on a contractor's bonding capability, have an adverse effect on investors wishing to purchase a company signatory to a collective bargaining agreement, and the list could go on; these are just a few of the potential negative effects.

I respectfully submit that the proposed changes are hypothetical in nature and I see no positive results arising from the proposed change and, therefore, we strongly suggest you withdraw the proposed amendment change.

Sincerely,



Molter Corporation
Loretta Molter
President