

26 October 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

In 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.

Stevenson Crane Service, Inc. 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, etc.

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

Sincerely,

Donna Stevenson

Donna Stevenson

President

DS:drg