September 30, 2010

Technical Director
File Reference No. 1790-100
Financial Accounting Standards Board
401 Merritt 7
P.O. Box 5116
Norwalk, CT 06856-5116


E. I. du Pont de Nemours and Company ("DuPont") appreciates this opportunity to provide our comments on the proposed ASU. DuPont is a world leader in science and innovation across a range of disciplines, including agriculture and industrial biotechnology, chemistry, biology, materials science and manufacturing.

DuPont supports the FASB's objective to improve the comparability, transparency, and understandability of financial statements as well as ongoing efforts of convergence with IFRS. However, we believe that the proposed ASU will fall short of these objectives.

1. Improving Comparability, Transparency, and Understandability of Financial Statements

We believe the current standard should be retained. The proposed ASU would require filers to provide a continuous statement of comprehensive income in two parts, net income and other comprehensive income.

Many of the components of other comprehensive income are long-term in nature while components of net income are short-term in nature. Merging these components in a single statement could be confusing to financial statement users and may result in erroneous conclusions.

Also, we believe it is unclear how many financial statement users utilize and understand the concept of other comprehensive income. Through periodic interactions with our investors, analysts and other financial statement users, there appears to be a lack of attention provided to the measure of comprehensive income. It is our impression that our experience is consistent with other companies. As such, we are not convinced that the measure of comprehensive income is of such great importance to the investing community to warrant the requirement of a continuous statement, which would have the impact of providing increased prominence to a measure with which few appear to be
concerned. Therefore, we believe the current options afforded to preparers in presenting comprehensive income should be retained so that preparers can determine, through feedback from their respective financial statement users, the prominence that such a measure requires.

II. Convergence with IFRS
We understand the proposed ASU was a result of a joint project with the IASB. However, this proposed ASU merely addresses differences related to the presentation of comprehensive income. Conceptually, there is still disagreement regarding the precise components of other comprehensive income and how these components should be released. We believe the current standard of presentation should be retained. While the statement of comprehensive income will appear converged by its presentation, in substance, the amounts will not be comparable. We feel consistency solely in presentation does not forward us down the path of convergence.

III. Reclassification Adjustments Disclosures
If adopted as proposed, the ASU would require filers to display reclassification adjustments for each component of other comprehensive income in the statement of comprehensive income. We believe relocating these adjustments from the notes to the face of the statement of comprehensive income will clutter the statement and, due to the volume and complexity of these adjustments, create confusion for the users of the financial statements. We believe the option should remain to disclose reclassification adjustments in the notes to the financials statements. Disclosing reclassification adjustments in the notes allows filers to provide both quantitative and qualitative discussion on individual adjustments as necessary.

We hope that these comments will prove useful to the Board during its deliberations on the proposed ASU.

Sincerely,

Barry J. Niziolek
Vice President & Controller
E.I. du Pont de Nemours and Company