

12001 Tech Center Drive
Livonia, MI 48150

August 17, 2010

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



Re: File Reference Number 1840-100, Proposed Accounting Standards Update, *Disclosure of Certain Loss Contingencies*

Dear Mr. Golden:

TRW Automotive Holdings Corp. ("TRW") appreciates the opportunity to comment on the Proposed Accounting Standards Update, *Disclosure of Certain Loss Contingencies* ("the Proposed ASU"). We support the Board's effort to provide meaningful financial reporting to the users of financial statements, and support changes to the Accounting Standards Codification which improve the quality of financial reporting.

TRW has been diligently evaluating the Proposed ASU, which will make significant changes to the loss contingency disclosures that we include in our financial statements. However, we need additional time to adequately understand all of the proposed changes. As such, we require additional time to provide you with meaningful comments on the Proposed ASU.

Thus, we strongly encourage you to extend the comment period for the Proposed ASU by at least 30 days, which will allow us to better understand, consult, assess, and comment on the Proposed ASU.

Thank you for considering our recommendation.

Sincerely,

A handwritten signature in black ink that reads "Tammy S. Mitchell".

Tammy Mitchell, CPA
Vice President and Controller

