



August 11, 2010

via email: director@fasb.org

Mr. Russell Golden
Technical Director
Financial Accounting Standards Board
301 Merritt 7
PO Box 5116
Norwalk, CT 06856-5116

File Reference: No. 1840-100, Proposed Accounting Standards Update, Contingencies (Topic 450),
Disclosure of Certain Loss Contingencies

Dear Mr. Golden:

On behalf of the Associated General Contractors of America (AGC), I am writing to request a 60-day extension to the comment period for the Exposure Draft, *Disclosure of Certain Loss Contingencies*.

AGC is the largest and oldest national construction trade association in the United States, representing more than 33,000 firms. AGC contractors are engaged in the construction of the nation's commercial buildings and industrial facilities, highway and public transportation infrastructure, water and wastewater systems, flood control and navigation structures, defense installations, multi-family housing, and more.

AGC is currently evaluating the Exposure Draft and preparing written comments to the Board on the impact of the revisions on the construction industry. However, AGC is concerned that the 30-day comment period is not sufficient to give the association and its membership time to analyze the proposal thoroughly and to provide thoughtful and complete comments to the Board. AGC is working diligently on compiling a thoughtful response by your August 20 deadline, but we could have additional comments and insight should you provide more time to respond to the Exposure Draft.

Thank you for your consideration.

Sincerely,

Stephen E. Sandherr
Chief Executive Officer