

From: [Gary Topche](#)
To: [Director - FASB](#)
Subject: proposed ASU - loss contingency disclosures
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To whom it may concern

Having read a synopsis of the proposed ASU, I am again dismayed over the effects of GAAP requirements on small or medium sized entities. While large companies can aggregate litigation information, effectively diluting the advantages of litigation adversaries, small to medium sized companies are not likely to have multiple litigation contingencies. Accordingly, GAAP would require the disclosure in the financial statements of information, such as a loss accrual or range of outcomes, that could be very damaging. I believe that it is unreasonable to expect a company with one major litigation to comply with the disclosure requirements of this proposed ASU.

Sincerely,

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