



August 13, 2010

Mr. Russell G. Golden
Technical Director
Financial Accounting Standard Board
401 Merritt 7
Norwalk, Connecticut 06856-5116

Re: File Reference No. 1840-100: Proposed Accounting Standards Update, "Disclosure of Certain Loss Contingencies" (the "Proposed ASU")

Dear Mr. Golden:

Mead Johnson Nutrition Company is a global leader in infant and children's nutrition. We manufacture, distribute and sell infant formulas, children's nutritional products and other nutritional products.

We appreciate the opportunity to comment on this Proposed ASU. As both a user and preparer of financial statements, we are both supportive and mindful of the Financial Accounting Standards Board's ("FASB") goal of providing users of financial statements with meaningful information in assessing the likelihood, timing, and magnitude of future cashflows associated with contingencies. However, for the reasons noted below, we do not believe that the enhanced disclosure requirements under the Proposed ASU would accomplish this goal.

In question 5 of the Proposed ASU, FASB asked if we "believe that the proposed disclosures will enhance and improve the information provided to financial statement users about the nature, potential magnitude, and potential timing (if known) of loss contingencies?"

We believe the proposed disclosures, particularly the requirements of certain remote loss contingencies and the requirements for public entities to provide tabular reconciliations, by class, of recognized (accrued) loss contingencies for activities during the reporting period, will not, in some respects, meet the FASB's objective of providing useful, relevant and reliable disclosure. In addition, the disclosure of such information could also undermine, under some circumstances, the attorney-client and attorney work product privileges.

Remote loss contingencies, such as amounts related to lawsuits, often reflect speculative estimates of unsubstantiated compensatory claims. The disclosure of this type of information would create confusion and could mislead the users of the financial statements.

The requirement of providing tabular reconciliations by class of recognized (accrued) loss contingencies for activities during the reporting period would also have a prejudicial impact to the reporting entity as such information could be used by current or potential claimants to support their claims or assess the reporting entity's valuation of a claim. For reporting entities with a low level of litigation activity, the ability to aggregate the tabular disclosure by class of contingencies does not address the concern that such disclosures would be prejudicial. A prejudicial exemption from disclosing the amount of and changes to accruals is critical to protect the interests of the reporting entity and, ultimately, its stakeholders.

We believe the principles set forth in Topic 450 (that is, assessing contingencies on a probable, reasonably possible or remote basis) provide adequate levels of information to the users of financial statements about the nature, potential magnitude, and potential timing of loss contingencies.

For the foregoing reasons, we respectfully submit that the Proposed ASU will do more harm to reporting entities than good to the users of financial statements. Accordingly, we do not support FASB's adoption of the Proposed ASU. Nonetheless, we appreciate having been given the opportunity to comment on the Proposed ASU, and we would be pleased to discuss our comments with you at your convenience.

Sincerely,

/s/ Kimberly Boscan

Kimberly Boscan
Assistant Controller

Cc: Stanley Burhans
Vice President and Controller