

HARGRAVE BUILDERS, INC.

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October 27, 2010

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

RE: File Reference #1840-100
Disclosure of Certain Loss Contingencies

I would like to comment on the proposed amendments for certain loss contingencies from withdrawal from a multi employer defined benefit pension plan.

Hargrave Builders, Inc. is opposed to the changes due to the following:

We are a construction company that works in the Chicago area and surrounding counties. We are signatory to a collective bargaining agreement which provides retirement benefits from a defined benefit pension plan.

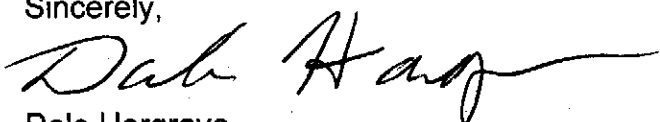
Hargrave Builders, Inc. has no intention to withdraw from our plan, however, our financial statements (and thousands of other companies like ours) will be negatively impacted.

Specifically, these changes will impact our company's net worth and could negatively effect our bonding capability. We feel it could also have an adverse effect on any future investors wishing to purchase any company that is signatory to a collective bargaining agreement, etc.

We strongly believe any changes made to reporting standards should ONLY apply to companies that have decided to withdraw from a plan.

We respectfully ask that you withdraw the proposed amendment change due to the many negative impacts it will have on companies such as ours.

Sincerely,



Dale Hargrave
President
Hargrave Builders, Inc.