



## CHAMPAIGN A&K INSULATION COMPANY, INC.

INSULATION CONTRACTORS • INDUSTRIAL & COMMERCIAL

2703 W. SPRINGFIELD AVE. • P.O. BOX 3396 • CHAMPAIGN, IL 61826 • 3396

(217) 3 5 2-1 2 1 5 • FAX (217) 3 5 2-1 2 6 2

EMAIL • [akinsulco@aol.com](mailto:akinsulco@aol.com) • [djmccoy53@aol.com](mailto:djmccoy53@aol.com)  
[www.champaignakinsulation.com](http://www.champaignakinsulation.com)

October 20, 2010

Technical Director  
Financial Accounting Standards Board  
401 Merritt 7  
P O Box 5716  
Norwalk, CT 06856-5116

Attn.: Technical Director File Ref. No. 1820-100 FASB

We would like to provide our response to the FASB and IASB's preliminary views on revenue recognition: Revenue from contracts with customers (ASC 605). The proposed standard, in its current form, would significantly increase cost and work lead for both administration and financial accounting. It would not improve the reporting being that so much of the information would be subjective.

As a small construction company we have limited resources available to implement such rigorous account changes.

Respectfully

  
Dave McCoy,  
President