From:
 <u>Darren Day</u>

 To:
 <u>Director - FASB</u>

Subject: Comment Letter- File Reference No. 1820-100

Date: Wednesday, October 20, 2010 9:47:56 AM

Please do not change the rules regarding the percent completion on our financial statements. The current system is okay and is fair to all parites.

Sincerely

Darren Day President

Akers Constructions Services, inc.