

PROFESSIONAL CONSTRUCTION CONSULTING, INC.



October 25, 2010

Technical Director,
File Reference No. 1820-100
FASB
401 Merritt 7
P.O. Box 5116
Norwalk, CT 0656-5116

Re: Proposed Construction Accounting Standards Upgrade

Ladies and Gentlemen:

I received a copy of Travelers' (Stan Halliday) 10/19/2010 letter concerning the proposed construction accounting standards. I have been in the construction industry since 1970 and a construction consultant since 1985. I sincerely appreciate and concur with Travelers' comments. Changes such as those being proposed will have enormous costs to the industry and be of little benefit to anyone.

We welcome change, providing it makes sense and benefits us and the industry. The proposed changes do neither.

Feel free to contact me or our firm if we can assist in meaningful changes.

Very truly yours,

A handwritten signature in black ink, appearing to read "Marvin L. House", written over a horizontal line.

Marvin L. House
President

Cc: file