From: Robert Mullaly
To: Director - FASB

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

Date: Thursday, October 14, 2010 10:36:00 AM

## Dear Sir

The proposed change would most certainly negatively impact our company.

Our Company is dependent on the relationship we have with the surety.

It is simple – the surety gets what it wants and if the surety does not like the proposal we have an issue.

I am the person who handles all Financial Statements etc. and the idea of adhering to performance obligations makes me grimace.

I have no idea how the CPA firms could even audit these obligations.

Robert Mullaly, Controller Contractors Northwest Inc.