From:	Paul Gugenheim
To:	<u>Director - FASB</u>
Subject:	Comment Letter- File Reference No. 1820-100
Date:	Thursday, October 14, 2010 10:31:35 AM
Gentlemen,	I am writing to protest the new proposal on the accounting of jobs in
progress. İ	Most jobs are not turned over to the owner for possession until the project in
	Recognition of income and expenses based on this method of accounting
	actual state of the company in an accounting year. Our surety will not accept
	ed method of accounting and that puts us in a difficult position. It will also
	rease costs to try to determine where we are on a job with this method.
	do not believe owners would buy off on incremental ownership when things
	en to the completed areas during the rest of the construction. I ask that you
reconsider	the new rule and drop it. Thank you for your time. Sincerely, Paul Gugenheim
1)	Paul Gugenheim
	Chairman & CEO
	Delta Structural Technology, Inc.
	3601 N Loop 336 West
1915	Conroe, TX 77304 (936) 539-2084 Direct
	(936) 539-2118 FAX
Structural Te	chnology, Inc (832) 309-5584 Cell
	Information from ESET NOD32 Antivirus, version of virus signature
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The messa	age was checked by ESET NOD32 Antivirus.
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http://www	<u>w.eset.com</u>