October 8, 2010

Financial Accounting Standards Board
401 Merrit 7
P.O. Box 5116
Norwalk, CT 06856-5116

Attn: Technical Director - File Reference 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). We believe that this proposed standard, in its current form, would have a significant and undesirable impact on the construction industry. The changes will not improve internal or external financial reporting, will entail a considerable amount of subjective measurement and determination and will only add to our current workload. This change will also increase administrative, service provider and software costs. We would like to thank the FASB in advance for considering the intended and unintended implications this change would have on the construction industry.

Respectfully submitted,

VANCE BROWN, INC.

[Signature]

Judy Rin-Butler
Controller

VANCE BROWN
BUILDERS
3197 PARK BLVD.
PALO ALTO
CA 94306-2233
PHONE 650 849 9900

FAX 650 849 9906

LICENSE # 122847