Date: 9/3/10

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 these changes will make revenue recognition much more subjective and will not provide useful information to financial statement users. We would like to thank the FASB in advance for considering the implications that this would have on the construction industry.

Additionally,
Continue to provide jobs for people if we get burlened
with more reporting and in many cases we will need to do it Two ways
Respectively submitted,
Name Many
ASC, Inc. Company

Title

President