From: Robert Koskovich

To: Director - FASB

Subject: File Ref> No. 1820-100 Proposed Accounting Standards for Construction Contractors

Date: Wednesday, October 20, 2010 8:07:49 PM

Gentlemen,

The new standards as proposed by FASB will cause a great disruption in the surety and construction industry. These changes are unacceptable to me as a surety underwriter. Financial statements using these standards will not be useful to me and I expect not to the surety industry as a whole, and consequently to the building construction industry.

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