

LETTER OF COMMENT NO. 14

From: Brian Fuller [bhfuller@hawaiiantel.net]

Sent: Tuesday, March 17, 2009 12:06 PM

To: Stacey Sutay

Subject: Plan To Allow Cos More Leeway Under Mark-To-Market

Uncertain where to voice comments on this matter, I am sending this to you with hope that it is redirected to correct people.

Thank you in advance.

In giving in to congress, and providing distressed companies the opportunity to exercise "significant judgment", when valuing assets is extremely dangerous given their past behavior. Ex-chairman Greenspan believed they would act responsibly, resulting in leverage of 35 times to 1.

The people behind these business live by one creed – MAKE MONEY!!, and will do so any way they can. Being publicly traded/owned means everything which is why they have pressured congress to mandate a change in the rules.

Use your wisdom and avoid falling prey to what is intended to enable short term results, rather than accepting the pain brought on by their own greed.

Brian H. Fuller HHH, LLC PO Box 37835 Honolulu, HI. 96837 (808) 375-7715 - Direct

(808) 739-5262 - Fax