



LETTER OF COMMENT NO. 191

Sent: Monday, March 30, 2009 1:19 PM

To: Adrian Mills; Diane Inzano; Joseph Vernuccio; Kevin Stoklosa; Kristofer Anderson; Mark Trench; Meghan Clark; Peter Proestakes; Russell Golden; Vita Martin; Wade Fanning

Subject: FW: File Reference: Proposed FSP FAS 157-e

From: Sarah Ferguson [mailto:sferguson@townoffelton.com]

Sent: Monday, March 30, 2009 12:26 PM

To: Director - FASB

Subject: File Reference: Proposed FSP FAS 157-e

Please do not revise this rule as it seems like the very thing that got us into this problem in the first place. Thank you.

~Sarah Ferguson
Felton, DE