

LETTER OF COMMENT NO.



Sent: Friday, March 27, 2009 9:00 AM

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: Proposed FSP FAS 115a, FAS 124-a, and EITF 99-20-b

From: Charles Plassenthal [mailto:ceo@dffcu.org]

Sent: Thursday, March 26, 2009 6:53 PM

To: Director - FASB

Subject: Proposed FSP FAS 115a, FAS 124-a, and EITF 99-20-b

I support and urge you to rule favorably on the proposal for changing the recognition and presentation of OTTI and the amount of OTTI to be recorded through an entity's income statement when you meet on April 2.

The proposed change provides greater clarity and reflects a more accurate representation of the credit and noncredit components of an OTTI event. Furthermore, the significance of this change is such that the guidance should be applied on a retrospective basis allowing application to 2008 financial statements.

Thank you for your consideration.

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