

Sent: Thursday, March 26, 2009 9:16 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 115-a, FAS 124-a and EITF 99-20-b

From: Ed Lette [mailto:ELette@businessbankoftexas.com]

Sent: Wednesday, March 25, 2009 5:17 PM

To: Director - FASB

Cc: sgoodman@goodmanfinancial.net

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

Debt Securities must be valued on their actual (credit) performance.

Not on their trading prices.

Debt Securities are held for cash flow not market speculation!

Ed Lette, CPA

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