

Sent:

Wednesday, March 25, 2009 4:40 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: Proposed FSP FAS 115-a, FAS 124-a, and EITF 99-20-b

From: Smith, Steve [mailto:Steve.Smith@Sharonview.org]

Sent: Wednesday, March 25, 2009 4:18 PM

To: Director - FASB

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

Technical Director,

I am fully supportive with all provisions of FSP FAS 115-a, FAS 124-a, and EITF 99-20-b, as proposed, except for the effective dates. I believe retroactive application to a prior interim or annual reporting period ended after December 15, 2008 should be allowed, if desired.

Steve Smith, CPA, PFS Chief Financial Officer Sharonview Federal Credit Union 1081-521 Corporate Center Drive

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