

LETTER OF COMMENT NO.

137

Subject:

Trench; Meghan Clark; Peter Proestakes; Russell Golden; Vita Martin; Wade Fanning FW: My public comment: Opposed to significant changes to Mark to Market Changes at the whim of politicians

----Original Message----

From: Derek Syphrett [mailto:derek@insiderscore.com]

Sent: Friday, March 27, 2009 1:45 PM

To: Director - FASB

Subject: My public comment: Opposed to significant changes to Mark to Market Changes at

the whim of politicians

I am a opposed to potential changes to mark to market based on the whims of congress.

I believe FASB should be a independent organization that operates independent of political pressures.

FASB will lose credibility if it radically changes mark to market rules / or the application of the rule.

If the government has a problem with FASB's rules they can always change the capital requirements or accounting requirements for the "well capitalized" FDIC status.

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