



LETTER OF COMMENT NO. 142

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: No Rule Changes For Banks -- File Reference: Proposed FSP FAS 157-e

From: Damien DeFrances [mailto:jeritsu@gmail.com]

Sent: Friday, March 27, 2009 12:37 PM

To: Director - FASB

Subject: No Rule Changes For Banks -- File Reference: Proposed FSP FAS 157-e

Dear Technical Director of FASB,

No rule changes for banks. This is an outrage. Please, stop testing the patience of the people of this country and allowing the banks to ride roughshod over the innocent masses.

It is absurd how our supposed representative government is constantly betraying us in favor of Wall Street. What am I paying taxes for? Should I sign my paychecks up for direct deposit into these bankers personal accounts? Maybe Vikram Pandit can have my apartment while I sleep under my desk at work while I still have a job.

I feel my graduate program I borrowed a lot of money to attend is awful, where are MY rule changes? Why can't I revalue my education that I deem poor and does not appear to have enriched my career or earning potential, thereby reducing my loan amount to what I deem?

The same rules should apply to EVERYONE.

Sincerely,

Damien J. DeFrances

Hudson County, New Jersey