

IO:

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Subject: FW: File Reference: Proposed FSP FAS 157-e

From: Stewart, Richelle [mailto:rstewart@Miltope.com]

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To: Director - FASB

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I am sending this from my work account because I am so wholly against the idea that any institution can ignore the reality of a market and account for assets as they please.

The solution to the toxic asset problem is not to "play with the books" to make them more appealing. These assets are a bad investment, and allowing financial institutions to deem them otherwise is a very unwise position to take.

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