From: erik bjorseth [mailto:erikbjorseth@yahoo.com]
Sent: Tuesday, March 03, 2009 9:09 PM
To: Russell Golden; Ron Lott; Sue Bielstein
Subject: Question

1660-OTU

LETTER OF COMMENT NO. 14

Good evening -

I apologize to be sending this email to you, however I did not see anywhere on your webiste to send questions from the public on your policies and I found your email addresses on the site.

I don't want to take much of your time, however I am writing as a very concerned American. I understand that the FASB reinstated the Mark To Market rule in Oct. 2007 and I understand the concept of the accounting rule - howvever do not pretend to be an expert in accounting. However I would strongly urge the members of the FASB to reconsider to temporary suspend the rule to allow the financial time to restructure themselves before we experience another Great Depression.

I know that the Mark to Market rule is not the cause for all the issues we have today. However a suspension of the rule, may give time for everyone to re-evaluate how to value certain illiquid positions. However without it being suspended you are going to see millions and millions of Americans loose their life savings in the stock market as it is on the verge of crashing like it did in the early 1930s.

Please don't just think of the accounting world but also think about the millions and millions of Americans that will no longer be able to retire as they loose everything they worked the entire life to save.

Thank you for your time,

Erik Bjorseth