



LETTER OF COMMENT NO. 321

To: Adrian Mills; Diane Inzano; Joseph Vernuccio; Kristofer Anderson; Mark Trench; Meghan Clark; Russell Golden; Vita Martin; Wade Fanning

Subject: FW: Please vote NO on the modification of FASB 157 (M2M)

From: Yates, Thomas W [mailto:TYATES@amfam.com]
Sent: Wednesday, April 01, 2009 3:46 PM
To: Director - FASB
Subject: Please vote NO on the modification of FASB 157 (M2M)

Hello-

As you are well aware, merely changing the accounting rules does not make the problem go away.

Rather, it reduces transparency and confidence in the system.

Please, do not cave to political pressure - vote NO on the modification of FASB 157 (M2M).

Thank You-

Thomas Yates