Message Page 1 of 1



LETTER OF COMMENT NO. 254

Subject: FW: Mark to Market

stofer Anderson; Mark Trench; Meghan Clark; ade Fanning

**From:** Scott Nystrom [mailto:3nystroms@verizon.net]

Sent: Tuesday, March 31, 2009 9:31 PM

To: Robert Herz

Subject: Mark to Market

Mr. Herz,

I am a financial advisor for Wachovia Securities in Richmond, Virginia, where I manage approximately \$350 million, mostly on behalf of individuals. I am writing to request that you stand firm and resist making any changes to the current mark to market accounting standards.

In order for me to effectively do my job to protect my clients' interests I must have access to meaningful financial statements. Changing mark to market to allow firms to simply create their own reality will result in far more serious problems than even what we are currently experiencing. Please know that there are many, many people who are counting on you to do the right thing (because there is a right and wrong here). This is why you are here - to protect the integrity of the system.

Please let me know if I can be of assistance.

Scott Nystrom