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From: Paul Campbell <pcampbell@campbellsci.com>

Sent: Thursday, May 27, 2010 3:31 PM

To: Robert Herz <rhherz@fasb.org>

Subject: mark to market public comment

Hello RH Herz,

As an investor served by financial statements of public companies, I wish to express a strong preference for the international accounting standard that calls for mark to market if the business practice is to sell a loan portfolio, or at basis with allowance for questionable collection if the business practice to hold to maturity. I think a wholesale adoption of the proposal to move mark to market from notes to the front page balance sheet would create more volatility in public markets (bad for investors like me) without any actual improvement in accuracy. I believe the international accounting standard is reasonable in that it offers both accuracy and would not spur market volatility.

Rgds,

Paul D. Campbell