From: <u>TAllen@ScottStringfellow.com</u>

To: <u>Director - FASB</u>

Date: Wednesday, June 02, 2010 2:26:19 PM

Dear Sirs, Please do not broaden the mark-to-market rules for banks. The "values" of the underlying properties cannot be accurately quantified. Further, it creates needless inflationary costs to all involved. Thank you for your consideration.

Sincerely, Thomas M. Allen

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