From: Jeff Nolan

To: Director - FASB

Subject: File Reference # 1810-100 - please withdraw Date: Friday, September 10, 2010 6:33:56 PM

I request the withdrawal of proposed FASB account standard #1810-100. It is unnecessary and harmful.

Respectfully,

Jeffrey J. Nolan President & CEO Union State Bank 201 W. Court Ave. Winterset, IA. 50273 515-462-2161, X227 515-462-2468 (fax) jnolan@usbiowa.com www.usbiowa.com

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