



September 28, 2010

Mr. Russell Golden
Technical Director
Financial Accounting Standards Board
401 Merritt 7
P.O. Box 5116
Norwalk, CT 06856-5116

File Reference: No. 1810-100 *Accounting for Financial Instruments and Revisions to the Accounting for Derivative Instruments and Hedging Activities*

Re: Classification and Measurement of Financial Assets and Liabilities

Dear Mr. Golden:

I am the Chief Executive Officer of First Bank & Trust, N.A. a wholly-owned banking subsidiary of Fishback Financial Corporation.

I have attached a letter dated September 28, 2010 to you from our Controller, Carrie Wilson. I strongly concur with the comments contained in her letter.

I believe this proposed rule will add yet another burden on community banks that will produce no benefit. Please drop this proposed accounting pronouncement.

Sincerely,

A handwritten signature in black ink, appearing to read 'Kevin Paulsen'.

Kevin Paulsen
President