

To:

Adrian Mills; Diane Inzano; Joseph Vernuccio; Kevin Stoklosa; Kristofer Anderson; Mark Trench;

Meghan Clark; Peter Proestakes; Russell Golden; Vita Martin; Wade Fanning

Subject: FW: Proposed FSP FAS 157-e: Determining Whether a Market Is Not Active and a Transaction is

Not Distressed

From: Sharon Hansen [mailto:SHansen@Novation.Org]

Sent: Monday, March 23, 2009 10:24 AM

To: Director - FASB

Cc: mdunn@cuna.coop; lmartone@cuna.coop

Subject: Proposed FSP FAS 157-e: Determining Whether a Market Is Not Active and a Transaction is Not

Distressed

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

RE: Proposed FSP FAS 157-e: Determining Whether a Market Is Not Active and a Transaction is Not Distressed

Dear Mr. Golden:

I support the proposed FSP FAS 157-e, however because it is a clarification of the original FAS 157, and a correction of October's guidance,

## lask that you make it retroactive and allow application to 2008 financial statements.

Thank you for your consideration

Sharon Hansen



## Sharon Hansen

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