

LETTER OF COMMENT NO.

118

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: File Reference Proposed FSP FAS 157-e.

From: Jean Guest [mailto:jguest@highimpactgames.com]

Sent: Thursday, March 26, 2009 3:33 PM

To: Director - FASB

Subject: File Reference Proposed FSP FAS 157-e.

Gentlemen,

We are totally AGAINST changing the mark-to-market accounting rule for banks because you are under political pressure.

The banks themselves aren't going to allow us to value our company's assets when we apply to them for credit without sending out their own examiners (as they will be doing here next week).

If you change this rule where does it stop? Why only banks? Why not everyone?

Getting rid of rules and regulations started this mess. If you do this, no one can trust the U.S. any more.

Stop this madness.

Jean Guest Financial Controller High Impact Games 104 East Graham Place Burbank, CA 91502 direct line: 818 205-4754