



LETTER OF COMMENT NO. 158

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: mark to market rules

From: Mallowney, John [mailto:John.Mallowney@fwmedia.com]

Sent: Monday, March 30, 2009 10:36 AM

To: Robert Herz

Subject: mark to market rules

Sir:

Well I am not sure if you will ever see this email, but here goes

Accounting has but one function, to provide clear, concise information to users of such information in an honest, unfettered way to provide the clearest financial picture possible

Having just read an article describing your performance during a recent hearing on Capital Hill, I feel that you are about to allow the Bank Lobby to dictate what data is presented, and how it is presented.

Banks are in no mood to present the financial truth at the moment to anyone, themselves especially. Banks have dug their own grave and it's time for them to occupy it

Please do not cave into the political depths like everyone else has in this crisis, Accounting needs to be the beacon of truth, not a vehicle of deception

You must stand firm, if the SEC wants Congress to make accounting rules, so be it.....

Do not cave !!

Thanks for listening

Regards,

**John P. Mallowney**

Tax Manager

F+W Media, Inc.

4700 E. Galbraith Road

Cincinnati, Ohio 45236-2726

Office: 513-531-2690 Ext 11344