

LETTER OF COMMENT NO.

Saturday, March 28, 2009 9:56 PM Sent:

To: Adrian Mills; Kristofer Anderson; Peter Proestakes; Kevin Stoklosa; Mark Trench; Vita Martin;

Meghan Clark; Wade Fanning; Joe Vernuccio; Diane Inzano; Russell Golden

Subject: FW: - File Reference: Proposed FSP FAS 157-e

From: Sarah Britten [mailto:stbritten@yahoo.com]

Sent: Saturday, March 28, 2009 11:44 AM

To: Director - FASB

Subject: - File Reference: Proposed FSP FAS 157-e

This rule change is irresponsible.