

LETTER OF COMMENT NO. 193

Seamus B McNeill.

PΜ eph Vernuccio; Kevin Stoklosa; Kristofer Anderson; Mark Proestakes; Russell Golden; Vita Martin; Wade Fanning

Subject:

FW: Proposed FSP FAS 157-e

```
> ----Original Message----
> From: S~ [mailto:grapedog@gmail.com]
> Sent: Friday, March 27, 2009 4:46 PM
> To: Director - FASB
> Subject: Proposed FSP FAS 157-e
> What possible value do the tax payers receive by allowing banks to
> place a higher than market value on their assets? How is that at all
> responsible in the long run, or how does that at all hold the banks
> accountable for years of shady business practices?
>
>
  Seamus
```