

LETTER OF COMMENT NO.

117

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:** matichlocke@aol.com [mailto:matichlocke@aol.com]

Sent: Thursday, March 26, 2009 3:36 PM

To: Director - FASB

Subject: File Reference: Proposed FSP FAS 157-e

Greetings Decision Maker,

Addressing our current financial crisis by way of the now proposed changes to rules governing how banks value the assets held on their balance sheets would be ludicrous. It appears to me that they would simply allow the very pirates who spent their trusting investors' hard-earned capitol on make-believe assets, transactions that made these banks a fortune in fees, to now create make-believe values for the junk they can't sell in order to make U.S. taxpayers believe their not insolvent. Your job is to protect the interests of U.S. taxpayers and investors, not the interests of private -- pirate -- capitol.

Sincerely,

Mark Locke

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