

LETTER OF COMMENT NO. /25

ernuccio; 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

----Original Message----

From: John Perich [mailto:john_perich@yahoo.com]

Sent: Friday, March 27, 2009 2:24 PM

To: Director - FASB

Subject: File Reference: Proposed FSP FAS 157-e

To whom it may concern:

I was notified this morning that FASB Director Robert Herz has considered yielding to bank industry pressure and altering the "mark-to-market" accounting rule to allow "toxic" assets to be priced more attractively.

If this change passes, please let me know which banks would be affected. I have a standing rule against investing with banks that ignore generally accepted accounting principles.

Regards,

- John Perich