Technical Director - File Reference Number No. 1530-100 Financial Accounting Standards PO Box 5116 Norwalk, CT 06856-5116



LETTER OF COMMENT NO. 19

Gentlemen,

As the Mayor of North Las Vegas, the fastest growing city in the Country, we are very dependant on investors to continue to fuel our future. For that reason I am very interested in making sure that the most recent Exposure Draft which enforces standardizations is enacted. The investor community needs clear information and data. This will go a long way in building trust between traders and alleviating the specter of fraud.

Your attention to this issue is greatly appreciated. Please implement the draft and in so doing bring accountability and trust to the free markets on which we depend.

Sincerely,

Mike Montandon Mayor, North Las Vegas, Nevada