Scott A. Seasock Chief Financial Officer

COMMBANCORP.Inc.

August 12, 2009

Mr. Robert H. Herz, Chairman Financial Accounting Standards Board 301 Merrit 7 P.O. Box 5116 Norwalk, CT 06856-5116

Re: Mark to Market for Financial Instruments

Dear Mr. Herz:

As Chief Financial Officer of a \$600 million bank holding company, I wanted to stress my concern over the Financial Accounting Standards Board's decision to continue pursuing mark to market accounting rules. I have just completed the preparation of our Form 10Q filing with the Securities and Exchange Commission for the quarter ended June 30, 2009, and find the requirements for the additional disclosure in accordance with recently enacted rules to be overly burdensome while providing no reliable value to the user of financial statements. As a result of the newly enacted requirements, the effort in preparing our quarterly filing along with the length of such filing has increased by nearly forty percent. Upon recommendation of counsel, the additional disclosures should be accompanied by cautionary language that deters the users reliance on the information provided which make the additional disclosures meaningless and a waste of limited resources. The requirements for fair value disclosures, places greater risk and heightens liability for the preparers of financial statements as this information can actually mislead investors simply because of the inability to assure the accuracy of the estimates.

I respectfully request that the Financial Accounting Standards Board reconsider its commitment to promoting mark to market accounting especially during this time of economic uncertainty. I may be contacted at 570.587.3421 extension 323 if you would like to discuss this matter further.

Sincerely,

Scott A. Seasock

sas/jf