

From: Donmayhome@aol.com [mailto:Donmayhome@aol.com]
Sent: Wednesday, June 02, 2010 11:48 AM
To: Robert Herz; Tom Linsmeier; Leslie Seidman; Marc Siegel; Larry Smith
Subject: Mark-To-Market

FASB Board Members,

Now is not the time to broaden "mark-to-market". Toxic assets continue to grow. Easing "mark-to-market" will allow the system to unload these toxic assets faster and free up capital to speed up the recovery.

Most Sincerely,

Donald May, Broker
West Beaches Realty PLLC
17068 Dolphin Dr.
North Redington Beach, FL 33708