From:
 Carol Godsave

 To:
 Director - FASB

 Subject:
 "Mark to Market" rules

Date: Wednesday, June 02, 2010 1:02:18 PM

I think broadening the "fair value" or "mark to market" rules is not a good idea. Did we not learn from the changes you made in late 2007 that opened the door to the financial crisis we are now digging our way out of.

Please do not promulgate this newest version of a bad accounting rule.

Carol

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