From:
 Jaylene Park

 To:
 Director - FASB

 Cc:
 Stan E. Park; Jeff Scott

Subject: Re: FASB Mark-to-Market proposal

Date: Wednesday, June 23, 2010 6:40:20 PM

Dear Director, as a Director and Shareholder of a small community bank, I wanted to voice my opposition to the "Mark-to-Market" accounting proposal. We as a small bank were affected greatly by the FASB 166 change. It has wrecked havoc with not just our capital levels, but it has also distorted numerous performance ratios. The last thing we need now is another change to current accounting practices.

Sincerely,

Jaylene Park

Sent from my iPhone