

From: [James Robertson](#)
To: [Director - FASB](#)
Subject: Proposed changes regarding Mark to Market Accounting
Date: Saturday, July 10, 2010 10:48:37 AM

RE - Concerns regarding proposed changes to Mark to Market / Reference # 1810-100

I own and run a small business and I am also an investor in stocks and I have been following this topic regarding the changes to the Mark to Market reporting requirements proposed by your organization. I honestly feel that the proposals you are making will result in a situation where lenders will take a very short term approach to evaluating credit even in situations like mine where I often need longer term credit. I have also had this discussion with my Congressman Joe Price and one of my US Senators Saxby Chambliss (who are both in agreement with my position)- bottom line although I am sure some larger traders such as short sellers would very much support your rule changes, the "average" small investor and business man like myself will be adversely affected. Beyond my own personal interest I also believe taking a long term loan and treating it like a short term trading investment will result in a great deal of harm to the overall economy by restricting credit.

Therefore I am requesting that you do not go forward with these changes.

Sincerely,
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