From:
 Gary Webb

 To:
 Director - FASB

 Subject:
 Mark-to-market

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Date: Friday, July 30, 2010 9:15:14 AM

To whom it concerns:

The proposed mark-to-market accounting for banks is unwieldy and ineffective. The burden to financial institutions to comply with this suggested change is far greater than any possible good that could come out of mark-to-market on the entire balance sheet.

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