

From: [John Rigler](#)
To: [Director - FASB; dfisher@aba.com](#)
Date: Tuesday, August 31, 2010 5:37:02 PM

RE: FASB, file reference no. 1810-100

From: John P. Rigler, President and CEO, Security State Bank, New Hampton, Ia

Please consider this message as voicing my opposition to the FASB proposal to require all financial instruments, including loans, to be marked to market on bank balance sheets. This proposal is quite frankly ridiculous. It will be next to impossible to do in any meaningful fashion. It will not provide relevant or helpful information to the user. It will also restrict lending, especially long term fixed rate lending critical to housing industry recovery and home ownership.

Please vote to decline the FASB proposal on mark to market accounting.

Thank you, John P. Rigler



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