1810-100 Comment Letter No. 1623

From: Todd Langenfeld

To: Director - FASB

Subject: File Reference No. 1810-100

Date: Thursday, September 30, 2010 2:55:11 PM

As a concerned banker I am writing you about the need to withdraw the new proposed FASB accounting rule for market value accounting by banks on their assets. This will put a severe burden on our small bank and will do nothing to help the small community banks in their course of business.

Sincerely,

Todd M. Langenfeld

President