I cannot believe that you want to go back to Mark-To-Market Accounting rules. did you not learn anything from the MASSIVE Financial Crisis of 2008 that was mainly caused by this accounting method. you do realize that some of the largest and best financial institutions are no longer in business (do you remember Lehman Bros, and Bear Stearns?). what on Earth would ever make you think about going back to that type of accounting method? throw the method out the window along with the idea of using it again!!! Cash Flow matters1 do not go back to using Mark-To-Market accounting. i urge you to rethink this. anyone who would go back to that type of accounting method after what we've just gone through would appear to be trying to destroy the USA from the inside out. this country will NOT survive another 2008!!!