From: Jordan Muse [jordanmuse@hotmail.com]
Sent: Wednesday, October 08, 2008 10:15 AM
To: Director - FASB
Subject: FSP FAS 157-d comment

FSP FAS 157-d:
In paragraph 11, A32D, first bullet point

"Thus, Entity A estimates that an appropriate rate of return is 20 percent."

Perhaps I'm missing something, but I believe the rate of return above should be 22 percent to be consistent with the illustrative example.

Regards,
Jordan Muse