To whom it may concern;
Until guidelines address temporary impairment charges, you still have an inaccurate picture of capital. Allowing more flexibility under the rules will result in inflated asset values on balance sheets and less transparency for investors about the companies' true financial status. I also worry that it will give companies too much latitude to value assets the way they want instead of how they should be valued. Companies don't want to write the assets down to a number the markets are telling you they're worth. For these reasons, I am against these changes.
Sincerely,
Alan Cooper