



LETTER OF COMMENT NO.

143

To: Adrian Mills; Diane Inzano; Joseph Vernuccio; Kevin Stoklosa; Kristofer Anderson; Mark Trench; Meghan Clark; Peter Proestakes; Russell Golden; Vita Martin; Wade Fanning
Subject: FW: File Reference: Proposed FSP FAS 157-e

-----Original Message-----

From: Peter Hansen [mailto:ike2276@yahoo.com]
Sent: Friday, March 27, 2009 12:21 PM
To: Director - FASB
Subject: File Reference: Proposed FSP FAS 157-e

Dear sir, I would love for you to explain to me how this change will be beneficial. The entire reason the markets seized up is because these assets were over-valued and upon the market correcting everything fell off a cliff. Now you are proposing to let these assets remain over-valued. I have a Bachelor's Degree in Acting and even I know this is a terrible idea. Instead of allowing nature to takes it's course and let these assets be properly valued and sold, you are propping up a corpse. I am sure your email is quite full as this story broke on consumerist.com, thank you for taking the time to read my thoughts, I hope you have a chance to respond.
~Peter Hansen
ike2276@yahoo.com