

LETTER OF COMMENT NO. (33)

Sent: Tuesday, March 24, 2009 1:23 PM

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: OTTI Proposal

From: Doug Laubach [mailto:dlaubach@GARDEN.com]

Sent: Tuesday, March 24, 2009 1:14 PM

To: Director - FASB Subject: OTTI Proposal

March 24, 2009

Gentlemen:

I applaud the proposal to make changes in the Other than Temporary Impairment matter. However, the OTTI guideline should be retroactive so that ALL investment decisions are of equal weight and without prejudice. Using a start date for new interpretations of the rule creates a two tier system for an accounting rule that should be universally applied to all investments, regardless of prior interpretations and rules.

Thanks for your consideration of this response.

Douglas Laubach Garden city, KS 67846