

Sent: Wednesday, April 01, 2009 4:20 PM

To: Adrian Mills; Diane Inzano; Joseph Vernuccio; Kristofer Anderson; Mark Trench; Meghan Clark;

Russell Golden; Vita Martin; Wade Fanning

Subject: FW: Mark-to-Market

From: brian hawley [mailto:bhawley@hotmail.com]

Sent: Wednesday, April 01, 2009 4:19 PM

**To:** Director - FASB **Subject:** Mark-to-Market

Mark-to-Market harms the very shareholders it was meant to protect, and instead, provides short sellers with endless ammunition to destroy otherwise healthy companies. PLEASE fix this mess! I do not work for a bank, I am not a professional investor; I am an ordinary American who has seen this misguided attempt at transparency wipe out my life savings.

Regards, Brian H.

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