

LETTER OF COMMENT NO. 252

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: Proposed FSP FAS 157-e

From: Norm Petersen [mailto:normpetersen25@comcast.net]

Sent: Thursday, March 26, 2009 2:32 PM

To: Director - FASB

Subject: Proposed FSP FAS 157-e

NO - NO - NO - NO - NO

Letting the greedy bankers unilaterally decide the value of their trash is a gold plated invitation to fraud.

Norm Petersen 7536 Weather Worn Way Columbia, Md 21046