From: D.J. Toal **Director - FASB** To: Subject: Mark to market

Date: Wednesday, June 02, 2010 5:32:09 PM

Attachments: image001.png

image002.png

Hello -

I would like to pass on my two cents worth here. Please don't force this mark to market – fair value system on bank loans. It doesn't work - we already did that - and you saw what it did. Can you not let it be? Change sometimes is bad. Ya'll need to just kick back and let us little guys get us out of this mess. I'm Just trying to do my patriotic duty and help you guys not destroy any more stuff. Thanks for listening.

Thanks, D.J.

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