

From: [A.G](#)
To: [Director - FASB](#)
Subject: Mark-to-Market Acct.
Date: Thursday, July 08, 2010 2:15:00 PM

Dear FASB,

I am an investor, and I am writing to applaud your efforts to enforce mark-to-market acct on banks.

I am IN FAVOR of mark-to-market accounting.

While I realize that this may produce volatility in a bank's balance sheet, I believe it is far more useful to investors to have this kind of valuation that to have the banks subjectively put they own price on illiquid assets.

Thank you,
Alberto Gross