Administrative Offices

August 18, 2010

Technical Director Financial Accounting Standards Board 401 Merritt 7, PO Box 5116 Norwalk, CT 06856-5116

E-mail: director@fasb.org

REF: Exposure Draft "Mark to Market"

File Reference No. 1810-100

Dear Sirs:

Theoretically arrogant; in practice insane; financially negligent and reckless.

Other than that, I have no concerns.

Sincerely,

James C. Blaine President

JCB/ji

