

LETTER OF COMMENT NO.

Xq

PM

To:

Adrian Mills; Diane Inzano; Joseph Vernuccio; Kevin Stoklosa; Kristofer Anderson; Mark Trench; Meghan Clark; Peter Proestakes; Russell Golden; Vita Martin; Wade Fanning FW: File Reference: Proposed FSP FAS 157-e

Subject:

----Original Message----

From: Erika Odegard [mailto:eodegard@comcast.net]

Sent: Thursday, March 26, 2009 2:07 PM

To: Director - FASB

Subject: File Reference: Proposed FSP FAS 157-e

Dear FASB:

In regards to the proposed mark to market rule change - I am absolutely against it. It will only serve to exacerbate the problems the banks have caused. If this change is made, banks will be allowed to continue the fiction that they are solvent by over-valuing the toxic assets. I am appalled and outraged that FASB would even consider a change to the rules.

Erika Odegard, CPA-inactive State of Washington