----Original Message----

From: Brian Crowell <bcrowell@berkeley.k12.ca.us>

Sent: Friday, May 28, 2010 4:22 PM
To: Robert Herz <rhherz@fasb.org>
Subject: You are allowing banks to lie

To FASB Board:

I am an economics teacher and educator. Your idea to allow banks to lie about the losses on their books until 2013 is not only un ethical, it is outright criminal. You are hoping that the value of their derivatives will go back to where they were before the crash of 2008. This is not going to happen and you know it. Why don't you restore mark to market now, and then all 5 of you resign. You can't allow banks to lie about the value of their derivatives in your books. It won't work.

Also stop asking for public comment on this crap. You already know the banks and Wall. St. will be all over you about it. Restore mark to market accounting and don't tell anybody. Follow the example of Germany in the way they banned Naked CDS's. Do it late at night. You will be a hero to the American People not just another group of politicians that need to be replaced.

Regards,

Brian Crowell BHS