From: larry.vawter@lpl.com [mailto:larry.vawter@lpl.com]

Sent: Tuesday, June 01, 2010 4:02 PM

To: Webmaster

Subject: FASB Website Feedback

As a former bank examiner and current financial consultant, I like the theory. But the practice of transparency, specifically in regards to loans, is a bit illogical in that loans were never designed to be "liquid" and "marketable". You may be trying to regulate a perfect marketplace, which this world is not.