

From: Ann5Gett@aol.com
To: [Director - FASB](#)
Subject: File Reference # 1810-100
Date: Monday, September 27, 2010 5:24:48 AM

Sept 27, 2010

*Mr Russell Golden
Technical director
Financial accounting standards Board
401 Merritt*

*P O Box 5116
Norwalk CT 06856 - 5116*

*File Reference: No. 1820-100 Accounting for Financial Instruments
and Revisions to the Accounting for derivative Instruments and Hedging
Activities*

Dear Mr Golden

Trust you are well

As I am a bank investor/ stock holder

*If I may add my "voice" to question this proposal , and urge that it be re-
considered*

*It would seem the proposal will not accomplish its goal, but even impede it,
because of variables regarding financial instruments to be marked to
market*

*I am also concerned about the impact of additional "paperwork" for our
small local bank, having seen several such go out of existence in the past
few years*

If you can reduce such burdens, it would be appreciated

Very truly yours Anne Gettings