

**From:** Steve D <dzemidzenka01@gmail.com>  
**Sent:** Wednesday, September 15, 2021 3:26 PM  
**To:** Director - FASB <director@fasb.org>  
**Subject:** File Reference No. 2021-004

I believe digital assets should be measured at their fair value at the end of each reporting period to the extent that such fair value is "readily determinable", with unrealized gains and losses reported in an entity's income statement as "other income (loss)"

Please make it happen! It's the right thing to do