Letter of Comment No: 61
File Reference: 1102-100

FW: For File No. 1102-100: Make Accounting Standards Fair!

Chairman Robert Hertz
P.O. Box 5116
401 Merritt 7
Norwalk, CT 06856-5116

Dear Chairman Hertz,

I'm writing to comment on the FASB's March 31, 2004 proposal to change the way in which stock options are expensed in accounting statements. (File No. 1102-100)

As an investor, I am concerned about the seemingly endless Wall Street scandals that have taken place recently. The lack of corporate accountability has harmed millions of investors like me. That's why I'm asking you to adopt your proposed rules to require companies to report the value of employee stock options on their balance sheets, and to resist congressional and industry pressure to water down these rules.

The loophole that allows companies to treat stock options as if they were different from any other kind of expense have gone on too long. We've seen numerous abuses of these rules, which can be used to essentially hide payments to corporate executives, inflating profits and decieving investors. These rules would make it mcuh clearer to investors how much money a company is making or losing.

Options cost money - money that could be reinvested back into the companies or given to investors in dividends. In short, it takes money from investors and puts it in the pockets of high-ranking people in the company.

As you know, support for this proposal within the financial community is widespread. Federal Reserve Chairman Alan Greenspan and the Securities and Exchange commission are are in favor of it, as are the hundreds of publicly traded companies who already expense their options in this way. A recent Congressional Budget Office report supported the measure, and the International Accounting Standards Board has already approved the expensing of stock options in a similar way.

Accounting is about giving a good picture of where a company is financially, and how much money they have gained or lost. By treating options as if they do not affect the company financially, accounting statements are less valuable. As the group that protects the integrity of accounting standards, you ought to do everything possible to make accounting statements important to investors.

Options packages have led to corruption in many cases throughout the corporate world. Without including their costs in accouting statements, they are essentially an under the table payment to corporate executives. Without the implementation of these rules, boards of directors will continue to give exorbinant options packages to their wealthy executive peers, and shareholders will be the ones left paying the bills.

Please pass these proposed rules, and help restore the trust of investors in the financial markets. Thank you for accepting my comments.

Sincerely,

This form letter was submitted by:

Name	Date
Adams, Betty	04/14/04
Adams, Erich	04/24/04
Addonizio, Anthony	04/15/04
Alexander, Dean	04/22/04
Alexander, John	04/14/04
Alexander, John	04/23/04
Allen, Bruce	04/15/04
Ames, David	04/23/04
Anagol, Shrikant	04/25/04
Andelin, Clark	04/15/04
Anderson, Brian	04/14/04
Anderson, Warren	04/14/04
Anderson, Wayne	04/24/04
Annichiarico, Paul	04/14/04
Annis, David	04/18/04
Aramburu, Gus	04/15/04
Archey, Sheri	04/14/04
Arkin, Jay	04/14/04
Armstrong, Joseph	04/19/04
Arney, Patricia	04/15/04
Ashworth, Jonathan	04/17/04
Askins, Brian	04/14/04
Augusty, Richard	04/16/04
Austin, Thomas	04/28/04
Austin-Rose, Emily	04/28/04
Ayala, Anthony	04/23/04
Babcock, Bruce	04/23/04
Bachmann, Kurt	04/18/04
Bagwell, Cathy	04/25/04
Bahl, Don	04/14/04
Bailes, John	04/23/04
Bailey, Cathy	04/22/04
Baker, Eloise	04/15/04
Baker, Robin	04/24/04
Baldridge, Richard	04/26/04
Ball, Gerald	04/14/04
Ballentine, Wanda S.	04/14/04
Barber, Dale	04/15/04
Barcelona, Jo	04/14/04
Barket, Thomas Jr.	04/23/04
Barnard, Patti	04/14/04

Barnard, William	04/14/04
Barnett, Donald	04/15/04
Baron, Edmund	04/17/04
Baron, Joan	04/14/04
Barry, James	04/14/04
Bar-Yehuda, Nehemiah	04/14/04
Basilier, Erik	04/14/04
Bate, R. E.	04/23/04
Bauer, Cynthia	04/15/04
Baychko, Sherie	04/15/04
Bayod-Espoz, Justine	04/15/04
Beale, Edwin	04/23/04
Bean, Jason	04/15/04
Becker, Roger	04/15/04
Bedell, Nancy	04/24/04
Bell, John	04/17/04
Bellport Firefighters	04/15/04
Bennett, Michael	04/22/04
Berger, John	04/15/04
Berman, Jill	04/15/04
Berman, Nancy	04/15/04
Beverly, Henry	04/18/04
Beverly, Martina	04/18/04
Biggs, Kenneth	04/24/04
Bilyj, Tony	04/14/04
Bingham, W. George	04/23/04
Binkley, John	04/15/04
Bintz, Roger	04/14/04
Birkenhead, Margo	04/14/04
Birnbaum, Teddi	04/14/04
Birova, Zdenka	04/14/04
Bishop, Melissa	04/15/04
Bishton, Mark	04/23/04
Bishton, Milda	04/25/04
Bittner, George	04/23/04
Blair, Alex	04/24/04
Blecha, Bonnie	04/14/04
Blomstrom, Eric	04/14/04
Blowers, Christopher	04/14/04
Bobker, Harvey	04/24/04
Bobrek, Pavlo	04/23/04
Bogdansky, David	04/14/04
Bohon, Kathleen	04/23/04
Bohon, L. A.	04/23/04
Bonacci, Eugene	04/14/04

Bond, Richard	04/15/04
Bongartz, Paul	04/14/04
Boraby, Ali	04/23/04
Borokhov, Paul	04/23/04
Bosche, Dean	04/14/04
Bossart, Joan	04/23/04
Botts, Nancy	04/23/04
Boyle, Patrick	04/23/04
Bradley, Frank	04/23/04
Brashear, Malcolm	04/14/04
Brewer, Gwen	04/14/04
Brine, Derek	04/15/04
Brinker, Kimberly	04/24/04
Brodie, Ralph	04/24/04
Bronder, Carol	04/14/04
Brown, Ian	04/25/04
Brown, Jack	04/14/04
Brown, Kenneth	04/15/04
Brown, Kyle	04/26/04
Browne, Susan	04/14/04
Brumen, Claudio	04/14/04
Bruns, Carl	04/14/04
Brusegaard, Kate	04/15/04
Bryan, D.	04/15/04
Bryant, Bantu K.	04/15/04
Bryant, Billy	04/17/04
Bryant, Jane	04/17/04
Buchholz, Dorothy	04/15/04
Buchman, Steven	04/25/04
Bunton, Joy	04/14/04
Burbenbauch, Susan	04/15/04
Burkhart, Edward N.	04/17/04
Burns, D.	04/24/04
Burroughs, David	04/23/04
Burton, Jay	04/14/04
Butler, Robin	04/14/04
Butterfield, Ralph	04/23/04
Bykowski, Raymond	04/14/04
Byrnes, Robert	04/23/04
Byrum, Allison	04/24/04
Cafferty, Gerald	04/23/04
Cairl, Tim	04/14/04
Calabro, Louise	04/23/04
Capek, Ronald	04/26/04
Cappelli, Marshall	04/15/04

Carr, Gaile	04/15/04
Carrico, William	04/14/04
Carroll, TJPC	04/14/04
Carson, Walton	04/15/04
Castello, Charlene	04/16/04
Chadwick, Wesley	04/24/04
Chambers, Richard	04/15/04
Chandler, Irving	04/15/04
Chapman, Donald L.	04/14/04
Chari, Bhagya	04/22/04
Chaves, Melvin	04/14/04
Chin, Dennis	04/25/04
Chingren, Mark	04/14/04
Chizeck, S.	04/14/04
Chojnowski, John	04/24/04
Christensen, Gerald H.	04/14/04
Chung, Sue	04/14/04
Clark, Kathleen	04/25/04
Clarkson, Charles	04/14/04
Clough, Douglas	04/15/04
Cole, Allan	04/26/04
Cole, Carrie	04/15/04
Cole, Cindy	04/26/04
Cole, Deb	04/24/04
Coleman, J.B.	04/17/04
Coleman, Jeannine	04/17/04
Colodny, Don	04/14/04
Connelly, James	04/23/04
Cooke, Rachel	04/24/04
Coombs, Eva Millette	04/14/04
Cooper, Arlene	04/23/04
Cooper, David	04/14/04
Cooper, Kelly	04/24/04
Cope, Wayne	04/24/04
Copeland, John	04/23/04
Coppola, Vin	04/22/04
Cosgriff, Mark	04/19/04
Costa, Demelza	04/14/04
Coverdale, Brian	04/20/04
Cox, David	04/14/04
Cox, William	04/24/04
Coyne, Mary	04/14/04
Cracchiolo, Timothy	04/22/04
Craig, Robert	04/24/04
Craven, Mark	04/14/04

Crick, Steven	04/15/04
Cronbaugh, Mervin	04/25/04
Crosby, William	04/14/04
Cross, William	04/23/04
Crozier, Gary	04/14/04
Cunningham, Arthur	04/14/04
Curcio, Dale	04/25/04
Curcio, Richard	04/25/04
Currey, C.	04/26/04
Cusack, John	04/19/04
D'Ambruoso, Andrew	04/17/04
Dakak, Alan	04/14/04
Daliere, Charles	04/24/04
Dalton, Gerald	04/15/04
Danchisko, Phyllis	04/14/04
Davidson, William	04/23/04
Davies, Merrily	04/18/04
Davis, Burton	04/14/04
Davis, Lisa	04/16/04
Davis, Sherry	04/14/04
De Jasu, Barry	04/15/04
Degenhardt, Richard	04/23/04
DeGroot, Glenn	04/26/04
Delery, Lucien	04/14/04
DeMatt, Joseph	04/25/04
Denbowski, Frank	04/24/04
Denizard, Erick	04/26/04
DeWitte, Elizabeth	04/16/04
Diamond, Michael	04/14/04
Diamond, Michael	04/23/04
Dickel, Geraldine	04/14/04
DiLapi, Taryn	04/24/04
DiMauro, Dave	04/14/04
Dodds, George	04/23/04
Dolci, Joy	04/15/04
Doldan, Fernando	04/15/04
Dolian, Sue	04/14/04
Doll, Sheron	04/28/04
Douglas, Paul	04/26/04
Doyle, Ted	04/25/04
Drake, Randall	04/14/04
Dravis, Carol	04/27/04
Ducharme, Thomas	04/15/04
Duffield, Barbara	04/22/04
DuRocher, Joseph	04/14/04

Eichner, Victoria	04/14/04
Engebretson, Kathleen	04/24/04
Ensinger, Howard	04/14/04
Epstein, Herb	04/14/04
Equina, Mansueta	04/19/04
Ercolano, Elaine	04/14/04
Erdmann, Winn	04/14/04
Ericson, Jon	04/23/04
Estok, Mike	04/15/04
Evans, Michael W.	04/14/04
Fair, Donald W.	04/14/04
Farland, Gerry	04/14/04
Farley, Gilbert	04/14/04
Farnan, Michael	04/14/04
Farnworth, Keith	04/22/04
Farreras, Marilyn G.	04/24/04
Feiler, Todd	04/16/04
Feld, Irving	04/15/04
Ferguson, Jack	04/14/04
Ferguson, Tim	04/14/04
Ferris, Vincent	04/25/04
Ferry, Larry	04/24/04
Filzen, Jennifer	04/23/04
Fischer, John	04/14/04
Fisk, Alan	04/20/04
Fix, Garry	04/23/04
Flaus, Brighton	04/14/04
Fleming, William	04/14/04
Flowers, Alan	04/14/04
Fluegal, Marilyn	04/22/04
Flynn, Robert	04/14/04
Fobes, Richard	04/21/04
Fordham, Chad	04/16/04
Forrest, Stan	04/15/04
Fosha, Leon	04/14/04
Foster, John	04/14/04
Foster, John	04/22/04
Foy, Mark	04/24/04
Franklet, Duane	04/14/04
Frederick, Pat	04/14/04
Freeburn, Dennis	04/19/04
Freeto, William	04/23/04
Fremont-Smith, Richard	04/20/04
French, Jacque	04/14/04
French, Jacque	04/23/04

Frey, Jim	04/24/04
Frey, Robert	04/15/04
Freytag, John	04/15/04
Friedrich, Saskia	04/15/04
Frosburg, Linda	04/18/04
Frye, Graham	04/27/04
Fuller, Randall	04/24/04
Gaddy, Kenneth	04/14/04
Gaeta, Peter	04/16/04
Gallagher, Lillian	04/15/04
Gallagher, Nann	04/23/04
Gallen, Michael	04/15/04
Gallion, John	04/14/04
Gamboa, Marge	04/23/04
Garcia, Hector	04/25/04
Garner, Brigitte	04/23/04
Gates, Dan	04/20/04
Gerlings, Jay	04/23/04
Gerrelts, Dwight	04/20/04
Ghent, Robert	04/24/04
Giambrone, Charles	04/14/04
Giba, Liz	04/14/04
Gilbert, Gary	04/15/04
Giraldo, Luis Alfonso	04/14/04
Giroux, Richard	04/14/04
Gleason, Darlene	04/14/04
Glennon, Marie	04/15/04
Glodzik, William	04/14/04
Goerge, Smith	04/22/04
Goldberg, Frances	04/26/04
Goldman, Fred	04/14/04
Goldman, Ira H.	04/14/04
Goldsbie, Jonathan	04/23/04
Golembeski, Francine	04/14/04
Gomez, Erika	04/14/04
Gonzalez, James	04/14/04
Goodale, James	04/14/04
Goodman, Greg	04/14/04
Goodson, Theodora	04/14/04
Gordon, Darren	04/22/04
Gordon, Maxine	04/23/04
Gorman, Patrick	04/27/04
Grady, Anne	04/14/04
Graham, Ernest	04/14/04
Graham, Geoff	04/14/04

Granholm, Cathy	04/14/04
Grant, Raymond	04/14/04
Grathwohl, Harrison	04/22/04
Gray, Ted	04/14/04
Green, Jesse	04/14/04
Gregorio, Robert	04/26/04
Grenetz, Phil	04/24/04
Grice, Gary	04/14/04
Griffiths, Eddie	04/15/04
Griffiths, Eddie	04/27/04
Grissom, Michael	04/24/04
Griten, John	04/23/04
Grondin, Dennis	04/14/04
Grow, Chuck	04/23/04
Guarisco, Vincent	04/14/04
Gunther, James	04/14/04
Gustavson, Britta	04/14/04
Gutmacher, Jon	04/23/04
Guyot, Jodi	04/14/04
Gwynn, John	04/14/04
Haggerty, William	04/19/04
Hahn, Serna	04/15/04
Halloran, Kathleen	04/14/04
Hamblin, Robert	04/26/04
Hamel, Richard	04/23/04
Hammerlund, William	04/23/04
Hammond, James	04/15/04
Hargrove, David	04/14/04
Harhen, Nancy	04/22/04
Harkins, Edward	04/15/04
Harlib, Amy	04/15/04
Harmon, Scott	04/14/04
Harrington, Michael	04/14/04
Harris, Mary	04/28/04
Harrison, Randy	04/15/04
Hart, Jeremy	04/14/04
Harte, Mary Ellen	04/15/04
Hartman, Rhonda	04/27/04
Hartt, Carrie	04/14/04
Hatcher, John	04/24/04
Hatmaker, Jayleen	04/15/04
Hauck, Ed	04/23/04
Haun, James	04/14/04
Hawkins, Leisa	04/22/04
Hayes, Roger	04/23/04

Haynes, Barry	04/14/04
Hazzard, Mary	04/14/04
Head, Jim	04/16/04
Held, Frank	04/23/04
Henne, Carl	04/18/04
Herbick, William	04/23/04
Herrmann, Andrew	04/26/04
Higginbotham, Mary	04/23/04
Hinds, Ron	04/26/04
Hoge, John	04/14/04
Hoke, Larre	04/15/04
Holland, David	04/22/04
Holland, Erin	04/16/04
Holland, Rymon	04/14/04
Holmes, Sharon	04/20/04
Holtzman, Jed	04/14/04
Hood, Frederick	04/14/04
Hoop, Darwin	04/16/04
Hopson, D.	04/14/04
Horning, Randall	04/19/04
Houbolt, Mary	04/22/04
Houle, Catherine	04/14/04
Howard, Sandy	04/24/04
Hozle, Cheryl	04/15/04
Hrizak, Ted	04/14/04
Huddleston, Gary	04/14/04
Humphrey, Jerry	04/14/04
Hunrichs, William	04/14/04
Hutchinson, Margaret	04/24/04
Hyams, David	04/23/04
Ice, Laura	04/14/04
Igarashi, Toshiro	04/14/04
Iprok, Steve	04/14/04
Irving, Rita	04/24/04
Iuro, Margaret	04/14/04
Jachlewski, Trisha	04/23/04
Jacobs, Robert	04/23/04
Jacobson, Joyce	04/15/04
Jakab, George	04/14/04
Jakymczuk, Joyce	04/16/04
James, David H.	04/14/04
Jancosek, Misti	04/14/04
Janssen, Tim	04/14/04
Jarecki, Marcia	04/19/04
Jenkins, Thomas	04/16/04

Johnsen, Len	04/15/04
Johnson, Paul	04/22//04
Johnson, Steven	04/23/04
Johnston, Brenda	04/22/04
Jones, Alan	04/14/04
Jones, Juliana	04/14/04
Jones, Verna	04/23/04
Juarez, David M.	04/25/04
Justice, Richard	04/24/04
Kadas, Linda	04/14/04
Kaden, Hayden	04/14/04
Kahant, Carolyn	04/14/04
Kaiser, Chuck	04/15/04
Kalousdian, Sebouh	04/16/04
Kant, Stan	04/18/04
Kaplan, Phil & Susie	04/14/04
Karasic, Dave	04/14/04
Karinski, Edwin	04/24/04
Karr, Dale	04/14/04
Kaskel, Steven	04/23/04
Kate, Jone	04/20/04
Keating-Secular, Karen	04/14/04
Keen, Beverly	04/19/04
Keith, Anne	04/15/04
Kelley, Dolores	04/23/04
Kelly, Karen	04/28/04
Kemp, James	04/26/04
Kenimer, Keith	04/14/04
Key, Candace	04/14/04
King, Joy	04/14/04
Kircher, James	04/23/04
Klein, William	04/23/04
Kleshinski, Frank X.	04/14/04
Klippstein, John	04/14/04
Koch, John	04/15/04
Kohout, Wayne	04/14/04
Koletar, Joseph Jr.	04/23/04
Konecky, G.	04/14/04
Koptish, Allan	04/22/04
Kortge, Walter	04/14/04
Koutavas, Dean	04/26/04
Kovacs, Michael	04/14/04
Kresse, Joseph	04/14/04
Kruger, Patricia L.	04/14/04
Ksenich, Roger	04/14/04

Kube, Sara	04/14/04
Kubinsky, Paul M.	04/14/04
Kuby, Lolette	04/14/04
Kulis, S.	04/14/04
Kundu, Bimal	04/23/04
Kuryak, Andrea	04/14/04
Lacy, Deanna	04/14/04
Lamarr, Carla	04/14/04
Lamb, Jan	04/27/04
LaMore, M.E.	04/14/04
Landa, Hazel	04/23/04
Langford, Liz	04/14/04
LaRossa, Thomas	04/15/04
Laskonis, Charles	04/14/04
Latore, Joseph	04/15/04
Lawhon, David	04/14/04
Lebert, Mary	04/14/04
Leblanc, Francis	04/14/04
Leblang, Linda	04/24/04
Leiber, Donald	04/14/04
Lensbouer, Michael	04/14/04
Lewis, Kevin	04/14/04
Lewis, Mark	04/14/04
Li, Wanjun	04/22/04
Liblit, Charlene Precker	04/14/04
Liebel, Jim	04/25/04
Linderman, Linda	04/15/04
Lintz, Paula	04/22/04
Linville, Richard	04/25/04
Lipow, Michael	04/15/04
Lippert, Regina DeFalco	04/14/04
Liston, Martin	04/14/04
Lizotte, Robert	04/23/04
Lockridge, Kay	04/14/04
Loew, Alice	04/23/04
Lofgran, Kathryn	04/17/04
Logan, James	04/14/04
Logothetis, Mimi	04/16/04
Lonngee, D.	04/23/04
Lopez, Ralph	04/26/04
Lorfing, William	04/23/04
Luckens, David	04/14/04
Lundquist, Elizabeth	04/14/04
Lunsford, Michael	04/14/04
Lyerly, Patrick	04/23/04

Lyne, Gary	04/14/04
Lynn, Andy	04/14/04
Macallair, James	04/14/04
MacKay, Dean	04/25/04
Magee, Peggy	04/14/04
Mahan, Tallman	04/16/04
Maher, Kathy	04/15/04
Mallett, Scott	04/20/04
Maloney, John	04/14/04
Manship, A. H. Roger	04/22/04
Manto, Jonathan	04/15/04
Marentette, Lawrence	04/24/04
Margolis, Asher	04/23/04
Marks, Edward I.	04/23/04
Martelotti, John	04/14/04
Martin, Gene	04/14/04
Martrano, Marie	04/14/04
Mason, Barbara	04/23/04
Mason, Rhodia	04/14/04
Masters, Frank	04/15/04
Matthew, Elaine	04/16/04
Mattox, John	04/23/04
Mauretti, Arthur	04/14/04
Mays, Robert	04/25/04
Mazza, David	04/14/04
McAdams, Donna	04/14/04
McCabe, John	04/24/04
McCallister, Yvonne	04/14/04
McCallum, Elizabeth	04/14/04
McColgan, Jack	04/23/04
McComas, Barney	04/17/04
McConnell, Michael	04/22/04
McDonald, Richard	04/14/04
McHenry, J. J.	04/22/04
Mcintyre, James	04/14/04
McKnight, Cindy	04/23/04
McLane, John	04/24/04
McMahon, Patrick	04/25/04
McMeans, Jean	04/14/04
McMillan, Bob	04/23/04
McMillan, Don	04/14/04
McNulty, Christopher	04/14/04
McQuilken, Joyce	04/14/04
Medici, Jasper	04/14/04
Meehan, John C.	04/14/04

Meek, June	04/28/04
Meek, Lillian	04/28/04
Meeks, Reid	04/16/04
Mendelson, Miriam	04/16/04
Mertig, Barbara	04/14/04
Meyer, Alan	04/14/04
Meyer, Jeremy	04/23/04
Miles, Nathaniel	04/23/04
Miller, Jacqueline	04/14/04
Miller, Kenneth E.	04/26/04
Minault, Kent	04/23/04
Minault, Kent	04/23/04
Miner, Gordon	04/14/04
Mitchell, James	04/24/04
Mitchell, Traci	04/14/04
Modarelli, David	04/14/04
Moellman, James	04/15/04
Monello, Ralph A.	04/14/04
Montez, Ray	04/15/04
Montreuil, Tom	04/16/04
Moore, D.	04/14/04
Moore, D.E.	04/14/04
Moore, Peter	04/14/04
Moore, Yvonne	04/14/04
Moran, James	04/23/04
Morgan, Michael	04/22/04
Morris, Andy	04/23/04
Morton, Harry	04/17/04
Mott, Christopher	04/20/04
Mueller, Lawrence	04/19/04
Mulcahy, Sarah	04/14/04
Mulder-Seward, Colleen	04/14/04
Muraglia, Martha	04/27/04
Murray, Robert	04/14/04
Muto, Kris	04/14/04
Mydland, Lary	04/14/04
Nagy-Bozsoky, Barbara	04/18/04
Napenas, Dorothy	04/14/04
Nardoni, Elaine	04/14/04
Nathan, Marian Rose	04/17/04
Naugle, Bonnie	04/24/04
Nechin, Kenneth	04/14/04
Nestel, Debra	04/26/04
Neubauer, John	04/14/04
Newbury, Liz	04/14/04

Nickerson, Warren	04/14/04
Nikolova, Tsvetanka	04/14/04
Nimtz, Tom	04/16/04
Nir, David	04/14/04
Niski, K. John	04/24/04
Norton, Phil	04/26/04
Noruk, Linda	04/14/04
Nowak, Chester	04/24/04
Nowak, Peter	04/15/04
Nunn, Wayne	04/23/04
O'Connor, Susan	04/25/04
O'Donnell, Kevin	04/14/04
O'Donnell, Thomas	04/26/04
O'Donovan, Michael	04/15/04
O'Keefe, Patrick	04/15/04
O'Leary, Eline	04/23/04
Obregon, Carlos	04/23/04
Ogle, Alex	04/19/04
Ogletree, james	04/14/04
Ohrnberger, Erik	04/14/04
Olmstead, Bud	04/14/04
Olsen, Carol	04/24/04
Orendorff, Gary	04/27/04
Ornelas, David	04/20/04
Ortiz, Alfred DeCastro	04/15/04
Osborn, Sandra	04/24/04
Ottersbach, Dominic	04/14/04
Owen, Morris	04/14/04
Pacinda, Mike	04/14/04
Padgett, Deborah	04/14/04
Pakpahan, Alberto	04/19/04
Pakula, Judith	04/23/04
Pallas, Chris	04/14/04
Palmer, Donald	4/23/04
Parisi, Carol	04/26/04
Paschal, L. E.	04/27/04
Paul, Sam	04/14/04
Pauley, Steve	04/23/04
Paulose, Binu	04/14/04
Paulsen-Sacks, Paz	04/14/04
Paxton, Mary	04/23/04
Peck, R.	04/14/04
Peluso, Anthony R.	04/14/04
Perez, Thomas	04/14/04
Perry, Gene	04/14/04

Pessis, Erman	04/14/04
Peterson, David	04/14/04
Peterson, Elizabeth	04/23/04
Petrie, Anne	04/14/04
Peysen, David	04/14/04
Peysen, Debbie	04/14/04
Pfann, George	04/14/04
Phelps, Lucille	04/24/04
Phillips, Eric	04/14/04
Pierquet, Kat	04/14/04
Pinyan, Laura	04/24/04
Pirolo, Frank	04/14/04
Plitt, Jurgen	04/25/04
Poindexter, Jean	04/23/04
Pollock, James D. & Sherry	04/14/04
Pomies, Jackie	04/14/04
Pope, Mark	04/15/04
Porter, George	04/14/04
Porter, J.	04/14/04
Post, Charles	04/23/04
Postles, Richard	04/18/04
Potts, James H.	04/14/04
Power, Richard	04/23/04
Powers, Wendy	04/14/04
Preble, Margaret	04/19/04
Preis, Nancy	04/23/04
Price, Michael	04/14/04
Puelle, Gerryl E.	04/18/04
Pulitzer, Roslyn K.	04/14/04
Pulliam, Daniel	04/14/04
Quist, Fred	04/14/04
Rahfeldt, James	04/14/04
Ramming, Robert	04/14/04
Ramsdell, Michael	04/25/04
Randle, John	04/16/04
Randle, Michael	04/14/04
Rasmussen, Bruce	04/25/04
Rawlings, Linda	04/23/04
Readey, Hatvey	04/25/04
Reaume, Ray	04/15/04
Reckmo, Terry	04/19/04
Redifer, Charles	04/22/04
Reese, Rhonda	04/14/04
Regazzi, Rick	04/15/04
Reid, Scotty	04/24/04

Rempel, Jeremy	04/22/04
Reynaud, Julio	04/14/04
Rhee, Young	04/23/04
Richardson, James	04/22/04
Richardson, Mary	04/14/04
Richman, A.	04/14/04
Riddell, John	04/15/04
Riley, Alison	04/14/04
Riley, Bill	04/26/04
Riley, Kelly	04/14/04
Rizvi, Syed	04/15/04
Roach, Kenneth	04/14/04
Roberts, Melissa	04/14/04
Roberts, Thomas	04/24/04
Robinson, Joseph	04/15/04
Roche, Peter	04/23/04
Rockefeller, David	04/14/04
Rode, John	04/22/04
Rodin, Michael	04/14/04
Rodriguez, Luis & Lori	04/16/04
Rogers, Lila	04/14/04
Roiniotis, Spiro	04/15/04
Roper, Karen	04/15/04
Ropohl, Eckhard	04/14/04
Rosenberger, Charles	04/14/04
Rosenblatt, Michael	04/14/04
Rosendale, Walt	04/15/04
Rost, Gary	04/14/04
Roth, Morris	04/14/04
Rothrock, Richard	04/24/04
Rotz, Lewis	04/14/04
Rouse, Donna	04/25/04
Rousselot, Patrik	04/14/04
Rowan, Thomas J.	04/17/04
Rowe, Maureen	04/14/04
Ruffin, Rudolph	04/14/04
Rummler, Steve	04/14/04
Russell, Claire	04/23/04
Russell, Robert	04/16/04
Russell, Ron	04/14/04
Russin, Leo	04/15/04
Ryburn, Mark	04/15/04
Rykowski, Edward	04/24/04
Sadauskas, J. Leo	04/14/04
Salgado, Liane	04/14/04

Salmon, Richard Sam	04/15/04
Salter, James	04/16/04
Samas, Brian	04/23/04
Samuel, Michelle	04/26/04
Sanders, Rex	04/14/04
Sanfilippo, Valerie	04/14/04
Sanford, Julie	04/23/04
Sangenito, Barbara	04/14/04
Savage, Brian	04/26/04
Scaff, Beverly	04/14/04
Schaeffer, Barry	04/23/04
Schaeffer, Peter	04/20/04
Schaller, Jack	04/23/04
Scherl, Marvin	04/23/04
Schiffman, James	04/23/04
Schlagal, Robert	04/14/04
Schloss, Richard	04/14/04
Schmidt, Anthony	04/24/04
Schmidt, Frank	04/14/04
Schneider, Kent	04/14/04
Schoenburg, Frank	04/23/04
Schonemann, Roberta	04/24/04
Schupack, Melvyn	04/14/04
Schutz, Ronald	04/14/04
Schwalb, Robert	04/14/04
Scilla, Joseph	04/14/04
Scott, Stewart	04/26/04
Seats, Nancy	04/14/04
Seltzer, Brent	04/23/04
Seltzer, Meg	04/23/04
Sepenzis, James	04/14/04
September, P.J.	04/15/04
Sewell, Jamin	04/26/04
Sexson, John	04/14/04
Shain, Davira	04/18/04
Shamroth, Stephen	04/14/04
Shannon, Ed	04/14/04
Shannon, Ed	04/24/04
Sharrer, Joseph	04/14/04
Sheffield, Luther	04/14/04
Sherber, Michael	04/23/04
Shoemaker, Brandon	04/14/04
Shoemaker, Forrest	04/23/04
Simms, Henry	04/14/04
Simon, Jerome	04/14/04

Simons, Stephen	04/14/04
Skaggs, Edward	04/15/04
Skillings, Gloria	04/14/04
Skinner, Jerold	04/14/04
Skinner, Sarah	04/15/04
Slack, Suzanne	04/24/04
Slaten, Tom	04/14/04
Slattery, William	04/14/04
Sligar, David	04/15/04
Slusher, John	04/15/04
Smith, Adolph	04/14/04
Smith, Brian	04/15/04
Smith, Colin	04/24/04
Smith, David M.	04/14/04
Smith, Ernest	04/14/04
Smith, Kristine	04/14/04
Smith, Richard	04/22/04
Smith, Shirley	04/14/04
Smith, Suzanne	04/23/04
Snodgrass, Bob & Kay	04/14/04
Socling, Garrett	04/14/04
Sol, Frederique N.	04/14/04
Solcz, Frank	04/23/04
Sonday, Rober	04/14/04
Sonken, Selvin	04/23/04
Southard, Derek	04/14/04
Spradley, Dr. Thomas	04/16/04
Spriggs, John	04/14/04
Springer, Arthur	04/24/04
St. Clair, Joe	04/14/04
Stahl, Edgar	04/26/04
Stallone, Frank	04/23/04
Stamm, Karen	04/15/04
Stanley-Dunham, Janine	04/14/04
Stansfield, Leon	04/14/04
Stanton, John	04/15/04
Starks, Terril	04/14/04
Stauber, Annie	04/14/04
Stavisky, William	04/14/04
Stefancic, Stanley	04/26/04
Stehr, Hope	04/14/04
Stein, Daniel	04/14/04
Steinberg, Malcolm	04/14/04
Stewart, Noel	04/14/04
Stine, Larry	04/26/04

Story, Paul	04/14/04
Stouffer, Susan	04/24/04
Strand, Jeff	04/23/04
Stripp, Ronald	04/14/04
Stronge, Brendan	04/14/04
Strube, John	04/14/04
Stuart, Rob	04/23/04
Stupler, Joan	04/25/04
Suckow, Richard	04/23/04
Sullam, Edward	04/14/04
Sullivan, Mark	04/23/04
Summers, Bonnie	04/14/04
Sundberg, Carl	04/15/04
Suri, Henry	04/23/04
Sutton, John	04/14/04
Swanson, Roger	04/14/04
Sweeney, Bobby Joe	04/24/04
Tadlock, Judy	04/15/04
Takita, Shannon	04/16/04
Tamborino, Betty	04/14/04
Taylor, Ella	04/24/04
Taylor, Michael	04/22/04
Terhark, Theresa	04/14/04
Terich, Anthony	04/14/04
Terrell, Virginia	04/16/04
Tesone, Greg	04/26/04
Tester, Test	04/19/04
Tezeno, Pamuel	04/19/04
Thanawalla, Chan	04/14/04
Thomas, Don	04/26/04
Thompson, Bryan	04/14/04
Thompson, Johnie	04/15/04
Thoms, Eugene	04/14/04
Tice, TY	04/20/04
Timmermans, Terry	04/18/04
Tomich, Nancy	04/15/04
Tompkins Alfred, Lori	04/20/04
Towell, Peter and Hilma	04/25/04
Trinz, Ann	04/14/04
Trtl, Prpl	04/14/04
True, Patrick	04/14/04
Truscott, Heidi	04/19/04
Tu, Alexander	04/17/04
Tudor, Chuck	04/14/04
Tully, Albert	04/23/04

Turke, Helen	04/15/04
Updike, Kelley	04/14/04
Upright, Sandy	04/18/04
Van Arnold, John	04/14/04
Vapenik, Gene	04/14/04
Vaughan, Michael	04/14/04
Vaughan, Preston B.	04/14/04
Veatch, Thomas	04/14/04
Ved, Nisha	04/16/04
Veigel, Alan	04/14/04
Venturini, Catherine	04/15/04
Vera, Janet	04/14/04
Verbryke, Robert	04/16/04
Vesley, Brian D.	04/15/04
Vint, Fred	04/27/04
Vogel, Robert	04/26/04
Vu, Steve	04/23/04
Vukelic, Jason	04/17/04
Wadley, Laurel	04/26/04
Wahl, Richard	04/23/04
Waite, Genessa	04/15/04
Walczyk, Richard	04/14/04
Waldrip, Mack	04/14/04
Wallisch, Stephen	04/14/04
Walsh, William D.	04/15/04
Walterhouse, Keith	04/15/04
Walton, Lorraine	04/26/04
Ware, Jimmy	04/25/04
Wasman, Jay	04/14/04
Wasserman, Bill	04/14/04
Watkins, John	04/14/04
Watkins, Winston	04/14/04
Watson, John	04/15/04
Watson, Roy	04/18/04
Watson, Thomas	04/14/04
Watt, Judi	04/14/04
Waxman, Edward	04/14/04
Wechsler, Susan	04/14/04
Weekley, Michael	04/25/04
Weinberg, Diane	04/23/04
Weinberg, Leslie	04/23/04
Werder, Richard	04/14/04
Wessel, Robert	04/14/04
West, Airie	04/24/04
Weston, Patricia	04/17/04

Wexstein, David	04/25/04
Whitehair, Thomas	04/24/04
Whiting, Susan	04/14/04
Whitney, Vernon	04/14/04
Whitsell, Donna	04/14/04
Wiece, Ron	04/26/04
Wieliczka, Tom	04/24/04
Wiese, Charles	04/14/04
Wilber, Stewart	04/14/04
Wilbur, Margaret	04/23/04
Wilhelm, Jeanne	04/14/04
Williams, Dorothy	04/14/04
Williams, Eugene E.	04/14/04
Williams, Robert B.	04/14/04
Willour, Judith	04/14/04
Wilson, Glennis	04/17/04
Wilson, John	04/14/04
Wilson, Susan	04/14/04
Winter, Warren	04/16/04
Wippler, Joyce	04/14/04
Wittenbreder, Diana	04/14/04
Wittenbreder, Diana	04/23/04
Wittenbreder, Ernest	04/14/04
Wittig, Eric	04/24/04
Wittrock, Hans J.	04/23/04
Wolf, Robert	04/16/04
Wong, Doreena	04/14/04
Wood, Sandra	04/15/04
Woodman, Jean	04/15/04
Wortman, Gary	04/15/04
Wrbican, Matthew	04/23/04
Wucki, Marc	04/20/04
Wylie, Carol	04/27/04
Wylie, Dave	04/14/04
Yamagata, Nancy	04/15/04
Yapp, Donald	04/23/04
Yokel, Raymond	04/14/04
York, John	04/15/04
Young, Dan	04/14/04
Young, Frederic	04/15/04
Young, Ronald	04/14/04
Zack, Dan	04/23/04
Zaengle, Richard	04/15/04
Zakszewski, James	04/14/04
Zarn, Cheryl	04/14/04

Zeblisky, Virginia	04/14/04
Zilke, Christina	04/28/04
Zuan, P.P.	04/15/04
Zucker, Ellen	04/18/04

	A
1	Ahern, Dennis
2	Barton, John
3	Bartel, Christina
4	Winther, Annette
5	Humphrey, Bob
6	Lubofsky, Nicholas
7	Beeman, Ervin
8	Kenzel, Floyd
9	Waters, Bryan
10	Wallce, George
11	Ferro, Robert
12	Conroy, Thomas
13	Neuhauser, Alice
14	Perez, Richard
15	Sherman, Bruce
16	Fleischer, Herb
17	Jorgensen, Clyde
18	Gallagher, Natalie
19	Stromwall, Charles
20	Smith, David
21	Brinker, Mary Jo
22	Krugman, Charles L.
23	Virga, Philip
24	Porter, Duncan
25	Crowley, John
26	Phillips, Gerald
27	Wheeler, Andrew
28	Deary, Renee J.
29	Winkler-Prins, Maurits
30	Jones, William
31	Checa, Miguel
32	Clark, William
33	Janke, Della
34	Schlee, Ray
35	Frantz, Donald
36	Watts, James
37	Johnson, Janet
38	Shafer, Mark
39	Holman, Monique
40	McMormick, Nancy
41	Sylvester, Robert
42	Malopolski, Mary
43	Shirazi, Mobeen
44	Hutchings, Rodney
45	Dave, V.
46	Soto, Gregory
47	When, Paul B.
48	Wargo, Jack
49	Rezendes, Dennis
50	Blanchard, Martin
51	Rose, Michael

	A
52	Austin-Rose, Emily
53	Kelly, Karen
54	Austin, Thomas
55	Harris, Mary
56	Meek, Lillian
57	Test & Test
58	Butterfield, Ralph
59	Miles, Nathaniel
60	Forrest, Stan
61	Sexson, John