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To: Director - FASB

Subject:

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CTI Molecular Imaging is a small, high tech company that depends on highly skilled employees --- and we cannot afford to pay huge salaries to retain the talent in many cases. Stock options help us do that. If FASB rules are changed to mandatory expensing of stock options, what it will mean is that my company likely won't be able to offer this to employees, while large Forture 500 companies will be able to -- thus, giving them another advantage over smaller companies.

I urge you to reconsider this ruling.

Debbie Pryer
Customer Solutions Manager,
Reveal Network Solutions
CTI Solutions
810 Innovation Drive
Knoxville, TN 37932
865-218-2240 (office)
865-218-2730 (fax)
865-603-1211 (mobile)
debbie.pryer@ctimi.com

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