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

## **Stacey Sutay**

Subject: FW: Options

----Original Message----

From: Rob Cassell [mailto:robcassell@ameritech.net]

Sent: Wednesday, March 31, 2004 11:39 AM

To: Sue Bielstein Subject: Options

Just a note of thanks for the effort to get all companies to expense options. As a small investor I need as clear and concise a picture of a companies financials as I can get.

Lets hope the special interests don't get congress to overrule. Please pass this on.

G Robert Cassell