Karen Salmans

Letter of Comment No: 285

From: Len Tato File Reference: 1102-001

Sent: Thursday Date Received: 2-13-03

To: Karen Sa

Subject: FW: employee stock options

----Original Message----

From: Toni Dwan [mailto:tonid@parrett.net] Sent: Thursday, February 13, 2003 12:58 PM

To: Mike Crooch; Neel Foster; Robert Herz; gsschieneman@fasb.ofg; Katherine Schipper; Edward Trott; John

Subject: employee stock options

Dear Member of the Financial Accounting Standards Board,

Please require all employee stock option compensation to be shown as an expense on corporate financial statements.

Thank you for your cooperation. Sincerely, Antoinette Dwan

200 Jakway Ave

Benton Harbor, MI 49022