Stacey Sutay

Letter of Comment No: 20 File Reference: 1102-100

Subject: FW: 125 & 95

----Original Message-----

From: vze3ycx6 [mailto:vze3ycx6@verizon.net]

Sent: Friday, April 02, 2004 10:29 AM

To: FASB Comments Subject: 125 & 95

as a private investor iStrongly support your proposal re: employee stock options be stated as an expense. as it is, it is rare that large corporations even follow GAAP standards.

your proposal, if codified into law, will perhaps, make corporation transparency more evident.

best regards

joseph zach