

Stacey Sutay

Letter of Comment No: 72-

File Reference: 1101-SCU

Date Received: 03/18/03

Subject:

FW: FASB

-----Original Message-----

From: Holly Mosher [mailto:hollywoodnt@sprintmail.com]

Sent: Tuesday, March 18, 2003 12:25 AM

To: Mike Crooch; Neel Foster; Robert Herz; Gary Schieneman; Katherine Schipper; Edward Trott; John Wulff

Subject: FASB

Please require stock options to be counted as an expense.

Thank you,

Holly Mosher