Letter of Comment No: 74
File Reference: 1101-SCU
Date Received: 03/18/03

Stacey Sutay

Subject: FW: Treatment of stock options on books

----Original Message----

From: Barb Ewing [mailto:jrsniece@earthlink.net]

Sent: Tuesday, March 18, 2003 1:21 AM

To: Robert Herz

Cc: gmcrook@fasb.org; Neel Foster; kschipper@fasbe.org; ewtroot@fasbe.org

Subject: Treatment of stock options on books

Please require all corporations to EXPENSE stock options on the books of their corporations. This is necessary to

give an actual likeliness of the corporation's financial status. Thank you, Barbara E Ewing 5072A Spencer St., Las Vegas NV 89119

irsniece@earthlink.net, retired accountant