Stacey Sutay

From:

FASB Comments

Sent:

Monday, March 17, 2003 9:08 AM

To: Subject: Stacey Sutay FW: Stock Options

----Original Message----

From: John Hornberger [mailto:hornberger@mindspring.com]

Sent: Monday, March 17, 2003 3:13 AM

To: FASB Comments Subject: Stock Options

I read an Article in USA Today, 3-13-03 titled "Stock Option Rule Comes To Life". What troubles me that that 10 years has transpired since this topic was under consideration and now it will take another YEAR for you to get it established as a standard. Politics as usual? SHAME ON YOU. This is not the action of responsible or professional people. There should be no question regarding What Is Included In a Bottom Line Figure for it to be BOTTOM LINE. I think it is a shame to read about earnings of U.S. companies, it gets confusing as to what is even being said. Companies like GM and Ford owe billions to Pension funds, however, like many other things this gets left out. If you are not part of the solution, then you are part of the problem. It seems unfair that you don't get sued like the others -Oh! you act like a political organization - you are exempt. Stand up and be counted as honorable people. You have a leading role. Be Leaders. I would like to invest, but it has been proven that you can't trust Corporate America. I know that you are not a political organization, but don't act like one.

John Hornberger 175 Broadmeadow Cove Roswell, GA 30075 Letter of Comment No: 35 File Reference: 1101-SCU Date Received: 03/17/03