Karen Salmansohn

From: Len Tatore

Sent: Thursday, Febr

To: Karen Salmans Subject: FW: Expensing

Febr Letter of Comment No: File Reference: 1102-001

Date Received: 2-13-D3

From: Steven Pawlowski [mailto:sspisis@hotmail.com]

Sent: Thursday, February 13, 2003 3:14 PM

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

Subject: Expensing Stock Options

Dear FASB board Members.

Let me state clearly... you must require all 'employee stock option compensation' to be shown as an expense on corporate financial statements.

You all have the power and the responsibility to require corporations to expense stock option compensation as an expense. If you run and hide from this responsibility many people will soon know your names and then hold you responsible; your life will then become a circus, which you will rightfully deserve.

If you choose not to expense stock options, I ask the following questions. Are you being threatened by corporate executives, lawyers, politicians, etc? If so, make it public that you are being treated as such and "we the people" will take care of these criminals. If not, then why not expense them? Are you accepting bribes from these corporations and or their executives? Are you just plain greedy? Are you cowards with no backbones? Are you little children with ego problems? Do you have small penises and or breasts and therefore are mad at the world and are taking out your frustrations on everyone? Or are you just plain stupid? If so, how did you get the job?

Now if your decision is to NOT expense options with everything you now know about how corporations, banks, and politicians screwed the American people because of their greed, and callousness towards the people they proclaim to care about, then you deserve to get the most horrible form of cancer and live the remainder of your miserable, pathetic life until you die. If you DO choose to expense options, then you are doing the right thing and your decision will return to you what you deserve.

My point is this. If you are interested in cleaning up this perverse game that is being played upon the American people then do the right thing, expense them. If you decide not to expense them, then you are showing your allegiance to theives, criminals and scum, and you deserve to be treated as such. You have the ability to do something positive and constructive. A chance for your names to be mentioned in the same breath with relief and happiness. Do the right thing.

Steven S. Pawlowski

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