Stacev Sutay

Letter of Comment No File Reference: 1102-100

From:

clarkorwick@earthlink.net

Sent:

Wednesday, April 14, 2004 9:20 PM

To: Subject: Director - FASB

For File No. 1102-100: Make Accounting Standards Fair!

Chairman Robert Hertz P.O. Box 5116 401 Merritt 7 Norwalk, CT 06856-5116

Dear Chairman Hertz,

I'm writing to comment on the FASB's March 31, 2004 proposal to change the way in which stock options are expensed in accounting statements. (File No. 1102-100)

The stock markets should be closed. They are corrupt. What good do they do for the public at large? "Dick" Cheney should be tried for war crimes and hopefully, hanged.

Sincerely,

Clark Orwick 10679 Renfaire Drive Plantersville, Texas 77363

cc:

Representative Ralph Hall Representative Joe Barton Representative Mac Thornberry Representative Charlie Stenholm Representative Tom DeLay Representative Henry Bonilla Representative Martin Frost Representative Gene Green Representative Eddie Johnson Representative Jim Turner Representative Kevin Brady Representative Ciro Rodriguez Representative Pete Sessions Representative Kay Granger Representative Max Sandlin Representative Silvestre Reyes Representative Charles Gonzalez Representative Ruben Hinojosa Representative Sheila Jackson Lee Representative Sam Johnson Senator John Cornyn Representative John Carter Representative Chris Bell Representative Solomon Ortiz Representative Michael Burgess Representative Lamar Smith Representative Ron Paul Representative Chet Edwards Representative Lloyd Doggett Representative Nick Lampson

Representative John Culberson

Representative Jeb Hensarling Senator Kay Hutchison Representative Randy Neugebauer