

**Karen Salmansohn**

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**From:** Director - FASB  
**Sent:** Friday, January 31, 2003 11:48 AM  
**To:** Karen Salmansohn  
**Subject:** FW: File Reference 1102-001

**Letter of Comment No:** 81  
**File Reference:** 1102-001  
**Date Received:** 1-31-03

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

From: Mike Gibson [mailto:Mike.Gibson@TEAMFINANCIALINC.COM]  
Sent: Friday, January 31, 2003 9:42 AM  
To: Director - FASB  
Subject: File Reference 1102-001

Please accept this email as my opposition to the expense treatment of stock options. It is a simple fact that when options work the company has prospered and provided a necessary piece of the economic growth our country desperately needs. Any rule that stagnates to any extent the entrepreneurial and creative side of the American business sector is not good.

Michael Gibson  
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