

Stacey Sutay

Subject: FW: Do The Right Thing and Change Option Accounting

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

From: davidjohnseed [mailto:davidjohnseed@hotmail.com]

Sent: Thursday, March 13, 2003 10:27 AM

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

Subject: Do The Right Thing and Change Option Accounting

Board Members:

Do the right thing and change the way options are handled by Public Companies. This is an expense to be accounted for in the year they are granted.

Quit allowing these publicly traded companies to overstate their earnings.

Do the right thing and change this to accurately reflect earnings. This protects all investors.

Thank you,

David J. Seed