

Stacey Sutay

Subject: FW: Expensing Options

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

From: Langford [mailto:Jaguar20@bellsouth.net]

Sent: Wednesday, March 12, 2003 7:44 PM

To: Robert Herz

Subject: Expensing Options

Please keep up the good work. My family has been active in the stock market for several years. We are out now and have been since the realization that financial reporting standards in America are sub par.

Individual investors are counting on you to see to it that the investing public does, in fact, receive transparent information resulting from high quality financial reporting standards. The expensing of options would be an integral part of this.

I'm nearly ready to retire, I ask this for my children and grandchildren so they can invest in America with confidence.

Sincerely,

Fred Langford
Miami Florida