Stacey Sutay

Subject:

FW: Stock Options

Letter of Comment No: 77 File Reference: 1101-SCU Date Received: 03 | 18 | 03

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----Original Message-----From: Andrew Crook [mailto:crooka@yahoo.com] Sent: Tuesday, March 18, 2003 11:02 AM

To: Robert Herz Subject: Stock Options

Mr. Herz,

This week, as you consider changing the accounting rules for stock options, please change the rules to classify options as an expense.

Thank you

Andrew Crook Minneapolis, MN

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