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From: James Laura [james.laura111@autodesk.com]
Sent: Tuesday, June 22, 2004 12:40 PM
To: Director - FASB
Subject: Stock Options : File Reference No. 1102-100

Letter of Comment No: 5157
File Reference: 1102-100

Dear Sir or Madam,

I am writing to express my extreme disapproval of the proposal to mandate corporations to expense employee stock options. This action would directly negatively impact millions of American workers and not just the corporate executives. Not only would this policy likely have far reaching negative economic impacts it would in the end not accomplish its stated goal of "better corporate accounting" as there are no consistent approved methods for corporations to value stock options even if the ruling went through. This would likely lead to even greater room for "misguidance" as it would be impossible for the market to accurately compare companies that used different methodologies to value stock options. I strongly urge you to not continue with this proposal.

Jim Laura
Autodesk, Inc.

6/23/2004