Letter of Comment No: 4749
File Reference: 1102-100

Data In Motion Inc

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Director of Major Projects—File Reference No. 1102-100

Robert H. Herz, Chairman
Order Department, Financial Accounting Standards Board
401 Merritt 7, P.O. Box 5116
Norwalk, CT 06856-5116

Dear Chairman Herz,

Even when the economy is shaky, it is an uphill struggle for many companies to attract talented people to come to work for them. Frankly, it would be all but impossible to attract those people without being able to offer alternatives such as stock options. They are a perfect way of showing prospective employees that a company believes in its own future and will offer them a stake in that future. It gives the employees a serious sense of ownership in the company, and productivity takes a dramatic rise because of it.

Stock options are used by employers to reward and motivate employees based on the fact that if the company does well and the stock rises, the employees will see the benefits. Depending on when the employee exercises the option, the stock will be at different prices. It makes even less sense when you think about how most small businesses generally struggle at first to make all the ends meet. Why force them to use false accounting practices in addition? It could send some of these companies to ruin.

This issue is of paramount importance to many business owners. It is literally the difference between offering stock options, and retracting them because of the nightmares they could cause. Please help us keep them on the table!

Sincerely,

Lori Heicher

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