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From:

Letter of Comment No: 3305 File Reference: 1102-100

Guillaume Brassard [guillaumebrassard@yahoo.fr]

Sent: Wednesday, June 09, 2004 8:29 PM

To: Director - FASB

Subject: To Chairman Robert H. Herz; File Reference No. 1102-100; "Please don't expense Stock Options!"

File Reference No. 1102-100, "Chairman Robert H. Herz,"

I'm writing you in regard to the proposal to force US companies to expense stock options.

Stock options offered by me employer has been a major factor in my joining the company. My first set of stock options is worth nothing, i don't see why they would have to expense these.

These days, I'm counting on my stock options to pay for my MBA. The high cost of life in California make it necessary for me to use the vested stock options to pursue my dreams. Otherwise, i would have been better off living elsewhere.

I think the government should be spending it's time resolving the issue of the massive outsourcing and millions of American jobs lost or in danger rather than adressing this non-issue.

Regards,

Guillaume Brassard

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