Play and Learn Early Learning Center Inc

Darla DiDonato

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

Letter of Comment No: 2293 File Reference: 1102-100

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

Dear Chairman Herz,

The idea behind a stock option is that an employee receives the stock at a certain value. As the employee helps with the success of the company, the value of that stock will increase and the employee shares in the company's success. The FASB is attempting to require a value be placed on a stock option before it has been exercised, this is impossible since the value of that option cannot be determined until it is exercised.

You must see the disadvantages of the mandatory expensing of stock options as small business owners across America see them. Expensing stock options would obstruct economic growth and close the emergence of exciting new technologies and businesses. You would be infringing on how a business owner and employee agree on compensation. Please fight these unnecessary and oppressive measures. Thank you.

Regards,

Darla DiDonato

cc: Representative Steven LaTourette