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Letter of Comment No: 2133 File Reference: 1102-100

From: Tom Sauter [ssauter02@comcast.net]

Sent: Friday, April 30, 2004 4:17 PM

To: Stacey Sutay Subject: FAS 123

I am writing today to state my opposition to the exposure draft released on FAS 123. I am an employee that has benefited from stock options and feel that they are a key driver in motivating and increasing productivity. I see the receipt of options as key benefit of my employment and an everyday reminder of how important my contributions to the company are. When the company is healthy and growing it benefits me financially. A lose of these programs would most likely occur if this proposal is adopted. Remember that these options have no real value until they are exercised and can be lost due to expiration or if I leave the companies employment. I am asking that you consider the position of the working man. Those who are working diligently to improve the lives of the richildren.

Thank you, Susan Sauter