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From: Sent:

To:

Dan Ahlgren [dkahlgren@nuvasive.com] Wednesday, June 30, 2004 11:45 AM

Director - FASB

Subject:

Stock options, Please forward my letter

Letter of Comment No: 5710 File Reference: 1102-100

Dear Director:

It took me some time to review all the web site information and understand the issues involve with the congress imposing costing restrictions on stock options.

I would like to go on record as being opposed to valuing stock at the time an option is granted.

This action by congress will result in less people such as myself being able to participate in the benefits of working for a start up company. One of the reasons I joined a start up was that I would be included in the success of the company. If this type of costing regulation was in force at the time our company was formed I would not have received any options due to cost and reporting factors. The company simply would not have been able to sell this to the investors.

Please help us to prevent this type of costing regulation to be imposed.

It does seem anti- American and part of a free market society.

Thank You

Dan Ahlgren 17785 Rosedown Pl. San Diego, CA 92128