

**ikon****Letter of Comment No: 5 709 --  
File Reference: 1102-100**

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**From:** bill.osuch@windriver.com  
**Sent:** Wednesday, June 30, 2004 12:34 PM  
**To:** Director - FASB  
**Subject:** Response to File Reference No. 1102-100

Dear Director

I'm writing about the changes to stock option expensing and the negative impact that the changes will make to me as an individual and to the success of American businesses. If one looks back on stock options and the impact that they have had on innovation, new job creation and quality of life I believe you'll find a rich success story. The American dream is to improve your quality of life through hard work and incentives such as stock options are a critical factor in this competitive global world. They provide a mechanism to motivate employees and they also provide a mechanism to realize dreams and eventually happiness in retirement. I switched from an old company which didn't leverage stock options to a vibrant younger company. As part of that change I gave up on my pension of 19 years and believed and lived the fact that my options are a contributor to my retirement. Further, my options are part of my plan to help my wife realize the creation of a small business in San Francisco that hopefully one day employs many people and gives her employees the opportunity to realize their dreams. This cycle is part of what makes America a successful place for innovation and business. The changes that are being proposed will eliminate my (and many others) primary mechanism to realize both our retirement and business innovation dreams. Please examine the longer term impact of such a decision and its capacity to undermine our entrepreneurial spirit and take away our dreams.

Thank you

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