

Letter of Comment No: 6006
File Reference: 1102-100

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Director, Major Projects and Technical Activities Financial Accounting Standards Board
File Reference No. 1102-100
Share-Based Payment; an amendment of FASB Statements No. 123 and 95
Norwalk, CT 06856-5116

Subject: Make Stock Options Part of a CEO's Stated Salary

Dear Director, Major Projects and Technical Activities Standards Board:

Stock options to CEOs are definitely "salary," and as such should be reported as "compensation expense" by the companies. The hidden salaries that the overpaid CEOs receive add to the already wide difference in pay between executives and workers.

Therefore, I strongly support your proposal to require companies to expense stock options. It is time to prevent corporate executives from hiding their stock options from the investors.

Sincerely,

Ana Salinas

cc:
Senator Richard Shelby