

**ikon**

---

**From:** Stacey Sutay  
**Sent:** Wednesday, June 30, 2004 9:11 AM  
**To:** ikon  
**Subject:** FW: \* URGENT \* File Reference No. 1102-100  
**Importance:** High

**Letter of Comment No: 5464**  
**File Reference: 1102-100**

-----Original Message-----

**From:** Parker, Tana  
**Sent:** Tuesday, June 29, 2004 11:06 AM  
**To:** 'director@fasb.org'  
**Subject:** \* URGENT \* File Reference No. 1102-100  
**Importance:** High

Chairman Robert H. Herz -

Sir, I am writing this note in urgent hopes that a) you will read it, and more importantly b) so that you can hear from "real people" why action to expense options will impact me and many like me.

To be quite candid, I know very little about the stock market; prior to joining my current company, I worked for 13 years at a company that was non-profit/association (Visa International); before that I was in the US Air Force who likewise had no type of option program. I joined my current company primarily because I wanted the specific position/work. Although there was significant personal risk for my family (perhaps the company could fail, or ?) and I did not get a 'huge' salary, I also came because the opportunity to be a partial "owner" (albeit a very small part) and be in "from the beginning" was compelling (personally).

In the 4 years I have worked here, my "options" - which ultimately are a part of my compensation for working 12-14 hours days and giving my heart and soul to making our company a success - have mostly been under water - meaning they have NO VALUE. I see no consistent and fair way that any assessment can be made about the value of these options unless/until they are exercised??

The limited number of options I have exercised enabled me to help my extended family (mother-in-law and nearly-orphaned niece) as well as my immediate family, to survive and at least make an attempt at the 'American dream'.

As a manager, I can speak to the level of commitment, contribution and dedication that results from having a compelling options program available to employees.

As a fellow American, I am appalled to think that you can not see that this effort is politically motivated and essentially rapes middle-American's - You need to take action to prevent this miscarriage!!! Punishing the employees of US corporations for the misdeeds of a few executives whom you can bet are continuing to enjoy options while the rank and file will lose a valuable incentive and retirement plan is **not** the right answer!!!

I am happy to discuss any of this information in more detail - Please feel free to contact me if you require more incentive to push for something meaningful versus something nonsensical and reactive!

Regards,

~t

Tana L. Parker  
At Road, Inc.

CA

6/30/2004