

Stacey Sutay

Letter of Comment No: 99
File Reference: 1102-100

From: Director - FASB
Sent: Tuesday, April 20, 2004 3:44 PM
To: Stacey Sutay
Subject: FW: Save U.S. tech jobs

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

From: cqma@comcast.net [mailto:cqma@comcast.net]
Sent: Tuesday, April 20, 2004 2:00 AM
To: Director - FASB
Subject: Save U.S. tech jobs

Dear Chairman Robert H. Herz,

I am writing to protest your organization's decision to expense stock options. You will eventually ruin U.S. companies and their employees. You are positioning U.S. companies in disadvantageous situation in competing with foreign companies that do not require stock options to be expensed. U.S. companies, especially hi-tech companies will lose talent employees to their foreign competitors. Moreover, stock option does not even use company asset, therefore, it is not an expense.

Please help keep U.S. economy alive and save jobs for Americans.

Sincerely,
Bill Lam