Letter of Comment No:

File Reference: 1102-001
Date Received: 145-03

Karen Salmansohn

From: Len Tatore

Sent: Friday, January 17, 2003 7:49 AM

To: Karen Salmansohn

Subject: FW: Expensing of stock options

----Original Message-----

From: Susan Strausberg [mailto:sstrausberg@edgar-online.com]

Sent: Thursday, January 16, 2003 10:07 PM

To: 'director@fasb.org'

Cc: 'ccgmail@nasdag.com'; 'dweild@nasdag.com'

Subject: Expensing of stock options

Gentlemen:

As the CEO of a prominent technology company I am completely opposed to the mandatory expensing of stock options. This would create irreparable damage to companies such as ours who motivate our staff with options as well as above market salaries.

Thank you for soliciting our response.

Very truly yours,

Susan Strausberg Chief Executive Officer EDGAR Online, Inc. 50 Washington Street, 9th Floor Norwalk, CT 06854

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