## Dyn-A-Byte Software Inc

Paul Thorpe

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## Director of Major Projects—File Reference No. 1102-100

Robert H. Herz, Chairman Order Department, Financial Accounting Standards Board 401 Merritt 7, P.O. Box 5116 Norwalk, CT 06856-5116

Letter of Comment No:3|20 File Reference: 1102-100

Dear Chairman Herz,

My employer currently does not offer stock options. However, I do feel companies should have the opportunity to provide them as an alternate means of compensation. If the government intervenes, their actions would be no different from imposing a new tax or regulation on business. This intervention will surely cost small businesses revenue as well as loyal employees.

Let's leave predictions to the stock market analysts. We should base our accounting principles on real facts, not our best guess about what might happen in the future. Stock options are a legitimate business expense, but they cannot be expensed until the options are actually exercised.

I am confident that you will see the disadvantages of the mandatory expensing of stock options as small business owners across America see them. Expensing stock options would slow economic growth and halt the emergence of exciting new technologies and businesses. You would be infringing on how a business owner and employee agree on compensation. I encourage you to help fight these unnecessary and burdensome measures.

Thank you!

Sincerely,

Paul Thorpe