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Director - FASB

Subject:

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Chairman Robert H. Herz

Without the benefits of Stock Options I would never have been able to afford to purchase a house in the Bay Area. The ability to purchase a house and put money away for retirement is the primary goal that Stock Options I have received have been used for. The removal of Stock Options because of the changing of accounting rules would not allow many people to be able to purchase their own home and save towards retirement. Social Security is not a viable safety net for people why don't save sufficient funds towards their retirement today. The high rental prices in the Bay Area further erode a persons ability to provide for their future. The addition of Stock Options into peoples compensation packages allows people to feel like they are part of the company and to fully share in the companies successes and failures.

Ian Cox