

**Karen Salmansohn**

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**From:** Director - FASB  
**Sent:** Friday, January 31, 2003 1:01 PM  
**To:** Karen Salmansohn  
**Subject:** FW: Stock Option Expenses

**Letter of Comment No:** 104  
**File Reference:** 1102-001  
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-----Original Message-----

**From:** archibald, david [mailto:dparchibald@hotmail.com]  
**Sent:** Friday, January 31, 2003 12:25 PM  
**To:** Director - FASB  
**Subject:** Stock Option Expenses

I want to add my comments as an employee of a high tech company;

stock options are an incentive for this industry that generally do not exist in other industries I have been in; therefore it is a mechanism for attracting and keeping qualified people;

Also as an accountant I challenge you to find an accurate and equitable method for calculating and valuing stock options - it can't be done without making assumptions which will result in further escalation of the lack of financial understanding of companies by investors - in other words it will only add confusion and not solve anything !