

**Stacey Sutay**

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**Subject:** FW: FAS 123

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

**From:** Allen Carriker [mailto:acarriker@yahoo.com]

**Sent:** Monday, April 19, 2004 10:52 AM

**To:** Stacey Sutay

**Subject:** FAS 123

Hello,

I am a US citizen working in the engineering technology sector. My colleagues and I benefit from a broad-based employee stock options program and I am opposed to the exposure draft release on FAS 123. I believe that broad-based employee stock options give employees a sense of ownership in their company that increases their productivity and frugality. I am convinced that if implemented, FAS 123 will likely bring an end to broad-based employee stock options.

I believe broad-based employee stock options benefit share holders by better aligning employee and shareholder interests. With stock options, my colleagues and I only benefit when the shareholders benefit.

Also, won't financial statements become less accurate by including stock options estimated at an arbitrary value? There must be a clearer way to meet shareholder goals. Please reconsider and rescind this exposure draft.

Sincerely,  
Allen Carriker

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