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Director of Major Projects  
Financial Accounting Standards Board  
P.O. Box 5116  
Norwalk, CT 06856-5116

RE: Stock Option Expensing

Gentlemen,

I am writing to express my support for uniform expensing of stock options. As an individual investor, I must rely upon the financials as presented to form my basic opinion of any stock investment. With the current "optional" practice, it becomes quite confusing as to whether or not a company is expensing or deferring these options.

All expenses belong in the financial results as reflected in the Income Statement. These expenses need to be handled in a uniform and consistent manner by all companies.

Please consider these facts as you review FASB 1102-100.

Sincerely,

Richard S. Thomas