Letter of Comment No: 60 File Reference: 1102-100

Stacey Sutay

Subject: FW: File Reference No. 1102-100

----Original Message----

From: Steve Williams [mailto:steve.williams@autodesk.com]

Sent: Wednesday, April 14, 2004 3:32 PM

To: Director - FASB

Subject: File Reference No. 1102-100

To Whom It May Concern:

I am an employee of Autodesk, Inc. (Nasdaq: ADSK) and I oppose the FASB's proposal that requires that publicly traded companies account for employee stock options (as well as other equity based compensation) as an expense on income statements.

This proposal puts the stock option program at risk, and reduces the willingness for employees and employers to invest in our company. It also deters investing in general, which consequently adversely affects our economy and the well-being of our nation.

As a young investor and a strong believer in my company and our technology, I am disappointed to hear of your current plans. I urge you to curtail this pending legislation and save the stock option progam.

Respectfully yours, Steve Williams Technical Consultant Autodesk, Inc.

Steve Williams

autodesk Collaboration Services http://www.autodesk.com/buzzsaw

desk: (646) 536-8041 efax: (413) 674-1254 mobile: (646) 594-3535