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From: Ron Ludlow [ron.ludlow@autodesk.com]
Sent: Wednesday, June 23, 2004 12:23 AM
To: Director - FASB
Subject: File Reference No. 1102-100

Just a quick note. Don't want to spend your time or mine trying to be eloquent.

I consider myself to be an average middle class employee. I have realized some gains with stock options in the past, and see this as a benefit. I think companies should be enabled to offer this benefit without significant drawbacks. Employees can influence and should benefit from the success their company achieves.

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