Stacey Sutay

From: Aldridge, Tim [tim.aldridge@intel.com]
Sent: Tuesday, May 11, 2004 1:48 PM
To: Director - FASB

Subject: File Reference No. 1102-100



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I am writing to ask that employee stock options NOT be treated as an accounting expense as I am certain that to do so, would significantly reduce my company's ability to compete for talent in a world high tech economy which is growing ever-increasingly competitive. Just as importantly to me and my family, expensing options is bound to limit our opportunity to share in any good fortune which our hard work and innovation brings to my employer in the future. This is the mechanism which lights an entrepreneurial fire in talented engineers and management at all levels of seniority and pay grades. Any tampering with it to limit or squelch its free use by employers will dramatically impact the benefits seen by the hardest working employees. We are a free society and we can have a roaring economy again, as long as we continue to rely upon the free market principals which have worked so remarkably up to now, and will continue to work unless we tamper with them and render important profit sharing mechanisms such as stock options ineffective (and/or too expensive/risky for a company to employ). The variable compensation and stock options which progressive and successful American companies utilize to involve and motivate their talented work forces are a key piece of the American dream for so many families. Families who work hard, play by the rules, pay their taxes, and form the fabric of the society and economy upon which we all rely. Do not work to make it more difficult for successful companies to share their wealth and good fortune with the American population which provides the brainpower and muscle which helps make America great. This is America don't make us compete for talent with one hand tied behind our back. Thank you very much for your time, Tim Aldridge Sterling, MA.

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