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Letter of Comment No: 5668
File Reference: 1102-100

From: David Crook [dcrook@nuvasive.com]
Sent: Tuesday, June 29, 2004 12:57 PM
To: Director - FASB
Cc: David Crook
Subject: FASB - Options

To: Director of FASB

Ref: File No.1102-100

Dear Sir or Madam,

I am strongly opposed to the proposed changes in the expensing of stock options. As the primary fact, I do not believe that options are truly an expense that can be valued at the time they are awarded. If ever there was a way to dampen the entrepreneurial force that drives this country, implementation of this ruling would surely do it. History would not remember your office well!

As a key engineer in our growing company. I can tell you most assuredly that I would not have made my contributions to the success of Nuvasive without the enticement of stock options. As a side bar, I would now be competing against the US in a UK based corporation!

I implore you to reconsider your initiative. Please do not destroy the ability of the United States and NuVasive to compete in the local and global market. Enough damage has already been done in this arena by government 'initiatives'. This initiative will simply be another nail in the coffin of the United States demise as a competitive, dynamic global force for innovative and world leading products.

Very sincerely,

David F. Crook
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