Letter of Comment No: 5882 File Reference: 1102-100

Sally Simpson

1714 Westover Ave SW, Roanoke, VA 24015

June 27, 2004 12:24 AM

Director, Major Projects and Technical Activities Financial Accounting Standards Board File Reference No. 1102-100 Share-Based Payment; an amendment of FASB Statements No. 123 and 95 Norwalk, CT 06856-5116

Subject: Make Companies Put Stock Options on the Books

Dear Director, Major Projects and Technical Activities Standards Board:

I am revising a pre-written message to let you know that I really DO advise you to require companies to expense stock options on their financial statements. I did not understand what this statement meant until I read several paragraphs of boring language. But you are in the government. You already know what this means. Please support this revision.

Sincerely,

Sally Simpson

cc:

Senator Richard Shelby