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From: jay.evans@windriver.com
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To: Director - FASB
Subject: Expensing Stock options

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I believe that expensing stock option plans would effectively take away a great benefit currently offered to many employees. Expensing these plans would, in many cases, force companies to discontinue offering options to their employees because it would have a direct impact on profitability. Option plans have been a great benefit to me as I near retirement as I am counting on my stock options to help fund my retirement.

While there may be some situations that need to be corrected, I don't think that providing a disincentive to offering option plans is the remedy. My company has used these plans to benefit employees and to provide an incentive for good people to continue their employment here. I believe that most companies offering these plan do so responsibly. I know Wind River Systems has helped us all by offering the stock option plans.

Thanks.

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