ikon Letter of Comment No: 1652 File Reference: 1102-100

From: Scott Walker [scott.walker@autodesk.com]

Sent: Wednesday, April 21, 2004 2:14 PM

To: Director - FASB

Subject: File Reference No. 1102-100

FASB,

I am seriously concerned about the new draft accounting rules issued March 31 that now require publicly traded companies to account for stock options and other equity based compensation as an expense on income statements rather than a footnote on earnings reports. I am not an executive at a technology company but rather a normal, rank and file employee at one. I wanted to take a minute to express my opinon that any final ruling of this kind would be truly unfortunate. I urge you to reconsider this course of actio.

Thank you for your attention,

Scott Walker