Stacey Sutay

From: Director - FASB

Sent: Tuesday, April 20, 2004 12:36 PM

To: Stacey Sutay

Subject: FW: Citizen opinion on File Reference No. 1102-100

----Original Message----

From: Jennifer Park [mailto:jenniferpark_101@yahoo.com]

Sent: Monday, April 19, 2004 5:56 PM

To: Director - FASB

Subject: Citizen opinion on File Reference No. 1102-100

Dear Chairman Robert H. Herz,

I live in the San Francisco Bay Area and work for a high-tech company. I am very concerned about the possibility of requiring companies to expense stock options. This will almost surely cause companies such as the one I work for to eliminate their stock option programs.

Stock options are a critical part of my compensation. Living in such an expensive area makes things like buying a home, building savings, saving for childrens' education, etc. very difficult. Removing stock options would greatly impact both by financial security and quality of life.

Letter of Comment No: 103

I am also concerned about the potential impact on public companies and their stockholders. Having so much of our compensation tied to the stock price encourages all employees to be more productive and creative in order to drive the stock price up, something that benefits all stockholders and the economy in general. If employees aren't stockholders, where is the incentive to give 100% to ensure the company as a whole is doing well?

I urge you to not go forward with this idea. Stock options are too important to American companies and to the people who work for them to risk their elimination.

Thank you, Jennifer Martin 943 Buckeye Drive Sunnyvale, CA 94086

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