Letter of Comment No: 54 File Reference: 1102-100

Stacey Sutay

Subject: FW: don't enact legislation that will force companies to limit stock options

----Original Message----

From: Bill Griffin [mailto:bill.griffin@autodesk.com]

Sent: Tuesday, April 13, 2004 9:07 PM

To: Director - FASB

Subject: don't enact legislation that will force companies to limit stock options

Dear Sir or Madam,

Stock options are the last bastion of the hard working middle manager. For two years the only thing that has helped me pay for two kids in college has been stock options. Without stock options mortgaging my home would have been my only option.

Please contact me if you need any more feedback

Bill Griffin

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