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From: Thurber, Barbara [barbara.thurber@intel.com]
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To: Director - FASB
Subject: File Reference No. 1102-100

Letter of Comment No: 1736
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Dear Director,

I disagree with the idea of treating employee stock options as an accounting expense. First of all, I can't trade an employee stock option - how do you assign a value to something I can't sell? Secondly, our employee stock options have a long vesting period-- usually 4 or 5 years. If an employee leaves the company before the stock option is fully vested they may not be able to exercise any of them. Third, an employee can't exercise a stock option unless it goes above the strike price, which is not something you can predict.

If we forfeit this right we are giving a competitive advantage to our competitors in Asia, something we really don't need right now.

It is ironic that a communist country, the People's Republic of China, is encouraging the wider use of stock options, while in the U.S. the FASB wishes to make option grants to employees much more difficult and expensive. This FASB proposal will harm the ability of Americans to innovate and further deter an economic recovery in the tech sector.

Barb Thurber
Intel Employee