To whom it may concern:

I wanted to share my opinion on expensing corporate stock options.

From the lowest level worker to the highest executive in a company, in the United States, personal economic gain is the best motivator for an employee to give the little extra effort to going the extra mile to help the company reach its goals - essentially leading to increased productivity. The availability of stock options has increased the ability to motivate employees for higher productivity at all ranks.

In all companies:

A sales staff will have sales goals leading to higher commissions to motivate and focus them to increase sales for a company. Executives will have large bonuses made available for delivering on share holder value (or other board set goals).

All other employees have had opportunities to create wealth with stock options. Knowing that these options may possibly have significant value motivates average employees like sales goals and bonuses motivate sales teams and executives. Expensing stock options essentially removes stock options from the other employees. In turn, it removes a productivity tool from American corporations. When the American worker's productivity is so high vs the rest of the world, why would you want to tamper with one of the motivation tools for high productivity?

If the goal is to fix problems with American Corporate illicit or immoral behavior then find ways to punish the corporate leaders with questionable ethics. Removing options for the "employees" will not reduce the issues existing within the leadership ranks of many U.S. corporations.

Thank you for your consideration in NOT expensing stock options,

Charles Goldberg