Don't let the jobless economic recovery fool you. The market for highly-qualified, highly-skilled people is always a seller's market. Companies such as mine are dependent upon what options we can offer prospective employees in order to lure them to work for us! The FASB is looking to reduce those options for us by making us expense stock options immediately, and it's not good. We can't possibly be asked to expense stock options that aren't even sold yet! However, if we were to have to do that, we could potentially lose a lot of money! That is something that we can ill afford in such a shaky economy. We should base our accounting principles on real facts, not our best guess about what might happen in the future. That's what the FASB needs to keep in mind before giving this measure such heavy consideration.

This mandatory expensing of stock options is a serious mistake on the part of the FASB. Small business owners such as myself need to have whatever advantages we can get these days to lure employees to work for us, and I think the FASB should encourage that—not discourage it. Please vote this stock option expensing measure down!

Sincerely,

Mary Necessary