This is a comment letter.

---

John E. Richter | EITF Technical Assistant  
Financial Accounting Standards Board  
401 Merritt 7, P.O. Box 5116  
Norwalk, Connecticut 06856  
Tel - (203) 956-5306 Fax - (203) 849-9470  
E-mail: jerichter@fasb.org

From: Rosanna O'Guynn [mailto:r_o_guynn91@hotmail.com]  
Sent: Tuesday, November 14, 2006 4:44 PM  
To: John Richter  
Subject: FSP EITF 03-6-a Comment Deadline: December 19, 2006

Title: Determining Whether Instruments Granted in Share-Based Payment Transactions Are Participating Securities:

It should not be an approach, to supply employees with a stock discount price. Then in the back end, not allow them to earn the fully appreciated market value; By implementing a process in term of vesting and unvested once no longer employed. A method of cost control such as equity based compensation if used. Would evaluate the fluctuation option of all vested & unvested interest, when still employed or not. But should continue to receive the company exchange of shares dividends. However, what should not happen, when as employee is no longer employed at the publicly traded company. Is that their now unvested share be diluted, or set aside as no conforming. So in the end result their stock dividends share; should be disbursed based upon ownership value. With the same vested interest of a current employee who has vested share! The computation used for a unvested stock interest, Should have the same award calculation. If the company in question uses vested method such as Black-Scholes or Binominal Methods. Nevertheless, the unpaid dividends “equivalents” of vested or unvested security; should a as whole have the same checks and balance for reporting.

---

Get FREE company branded e-mail accounts and business Web site from Microsoft Office Live

11/22/2006