Alphabet Inc.
1600 Amphitheatre Parkway
Mountain View, CA 94043

June 5, 2017
Via email

Technical Director
Financial Accounting Standards Board
401 Merritt 7
P.O. Box 5116
Norwalk, CT 06856-5116

Re: File Reference No. 2017-220: Proposed Accounting Standards Update, Compensation - Stock Compensation (Topic 718), Improvements to Nonemployee Share-Based Payment Accounting

Dear Technical Director:

Alphabet Inc. (Alphabet, or we) appreciates the opportunity to provide feedback on the Proposed Accounting Standards Update, Improvements to Nonemployee Share-Based Payment Accounting (the Proposal), exposed for comment by the Financial Accounting Standards Board (the Board).

Alphabet is a global technology leader focused on improving the ways people connect with information. Alphabet is a collection of businesses – the largest of which is Google. We generate revenues primarily by delivering relevant, cost effective online advertising.

We agree with the Board’s objective to simplify the accounting requirements of share-based compensation awards granted to nonemployees. We believe the proposed amendments would reduce both the complexity of nonemployee share-based payment transactions and the cost to account for these transactions, while maintaining the usefulness of information provided to the users of our financial statements.

We would be happy to engage in discussions with the Board on this phase.

Kind regards,

Josh Paul
Director of Technical Accounting

Kelly Hereld
Equity Controller