

Letter of Comment No: 4843  
File Reference: 1102-100

**Javier Garcia**  
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**Director of Major Projects—File Reference No. 1102-100**

Robert H. Herz, Chairman  
Order Department, Financial Accounting Standards Board  
401 Merritt 7, P.O. Box 5116  
Norwalk, CT 06856-5116

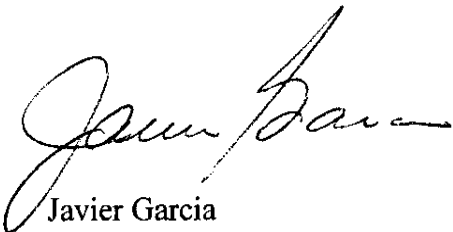
Dear Chairman,

Actions speak louder than words and that is why I sincerely hope that you will take a few moments out of your very busy schedule to look at the disadvantages of the mandatory expensing of stock options as American employees see them.

The only thing that the expensing of stock options would do would be to hamper economic growth and prevent employees from taking an active role in their own financial futures. By allowing this outrageous plan of the FASB to become a reality, you would be infringing on how a business owner and employees agree on compensation. You would be denying us the right to determine our own financial futures.

This issue is of paramount importance to the employees and owners within the small business sector. We need whatever advantages we can get in this rough economy, and to pass legislation such as this would almost certainly drive us further down. Please help us out by keeping this legislation from passing!

Sincerely,



Javier Garcia

cc: Senator Barbara Boxer  
Senator Dianne Feinstein