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Letter of Comment No: 2148  
File Reference: 1102-100

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**From:** Jay Berryhill [jaytberryhill@yahoo.com]  
**Sent:** Saturday, May 01, 2004 3:09 AM  
**To:** Director - FASB  
**Subject:** File Reference No. 1102-100

Director,

I am a mid level employee at an publicly held company in the technology industry. The technology industry has a lot of risk/rewards with innovation changing the game. I believe this is

My company offers stock options that reward the broad workforce. When we deliver results, our investor are also rewarded. When we don't innovate and stay in touch with our customers, these options are worthless. Delivering on performance to the entire team is a fundamental American principal.

I support bills HR 1372 and S 979 along with HR 3574 and S 1890 but please consider the personal financial impact on individual workers if options are expensed for all corporations. It will be devastating and would limit options to all workers.

Sincerely,

Jay Berryhill

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