

Len Tatore

From: Scott, Laurie S [laurie.s.scott@intel.com]
Sent: Thursday, April 22, 2004 10:29 PM
To: Director - FASB
Cc: Scott, Laurie S
Subject: File Reference No. 1102-100

Letter of Comment No:1746
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I'm not a fancy executive with all the financial reasons of why expensing stock options is a bad idea (though it seem absurd to me that a company is supposed to expense what may turn out to be of no value if the options are not exercised). I'm just a regular employee, a single woman who owns my own home and fully supports myself. Stock options given to me are an important part of my future financial planning. It is my hope to be able to pay off my home in 10 more years IF the price of stock goes up enough. If that happens then I will have enough in my 401k for my retirement. Without stock options and the HOPE that they are of value to me in the future, I will be less able to support myself and will probably have to depend more on government in my retirement years.

PLEASE don't force companies to change how stock options are handled. My company provides this as a benefit and incentive to all its employeecs, and tens of thousands of people in our company alone would be negatively affected. If there are companies abusing laws permitting stock options, then please deal with the abuse, and don't punish everyone because some people are greedy and dishonest.

Thank you for your attention.

Sincerely,

Laurie Scott

4/23/2004