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Letter of Comment No: 1788  
File Reference: 1102-100

**From:** Idsinga, Andy S [andy.s.idsinga@intel.com]  
**Sent:** Friday, April 23, 2004 10:46 AM  
**To:** Director - FASB  
**Cc:** Idsinga, Andy S  
**Subject:** File Reference No. 1102-100



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FASB,

I'm writing to you today to express my serious concern about mandating stock option expensing and take position against such mandates.

Forcing companies to put prices on stock options (in order to expense them) stifles the innovation and risk taking by employees in companies with broad based stock option programs. At Intel, for example, almost all full time employees receive stock options.

Forcing U.S. companies with broad based stock option programs to expense their options will put them at a disadvantage in two key ways:

- \* A financial disadvantage in relation to foreign companies competing with us (especially in technology) who don't have such regulations.
- \* A disadvantage locally in relation to companies that don't offer stock options to all employees.

Stock options ARE NOT the root cause of the corporate scandal and crime that has been uncovered in recent years.

Stock options ARE an incentive for very innovation and entrepreneurialism we seek to grow in this country.

I encourage the FASB to articulate clearly the problems they are attempting to solve and seek out and report to the nation the root causes to those problem. Leave the incentives to our workers and entrepreneurs in place!

Sincerely,  
Andy Idsinga  
Intel Corporation  
Beaverton, OR