

Letter of Comment No: **13**
File Reference: **FSP123R-B**
Date Received:

September 21, 2005

Mr. Lawrence Smith
Director of Technical Application and Implementation Activities
Financial Accounting Standards Board
401 Merritt 7
P.O. Box 5116
Norwalk, CT 06856-5116

Re: Comments on Proposed FSP FAS 123(R)-b, Practical Exception to the Application
of Grant Date as Defined in FASB Statement No. 123(R)

Dear Mr. Smith:

We support the issuance of the proposed FASB Staff Position (the "FSP") noted above
and agree with the Financial Accounting Standards Board's guidance expressed therein.
As currently drafted, the FSP clearly articulates a practical solution to application of the
concept of mutual understanding consistent with common industry practice.

Thank you for the opportunity to comment.

Sincerely,

Donald G. DeBuck
Vice President and Controller

cc: Robert H. Herz, Chairman, FASB
Donald Nicolaisen, Office of Chief Accountant, SEC