

**AMENDMENT TO THE AMENDMENT IN THE
NATURE OF A SUBSTITUTE TO H.R. 3574
OFFERED BY MR. SHERMAN**

**Applicability of FASB standard for options exceeding \$100,000
per employee**

Page 4, line 16, strike “The Commission” and insert
“For purposes of showing the expense of stock options
for the first \$100,000 in options of any issuer granted
to any 1 employee, the Commission”.

