

<p>Should nonpublic entities be allowed to make a one-time election to switch from measuring liability-classified awards at fair value to intrinsic value? If not, why? While not proposed, should the Board consider making the ability to elect intrinsic value an ongoing election alternative for nonpublic entities?</p>	
<p>Are the transition requirements for each area appropriate? If not, what transition approach is more appropriate?</p>	<p>We support the transition requirements in the proposed ASU.</p>
<p>How much time will be necessary to adopt the amendments in this proposed Update? Should the amount of time needed to apply the proposed amendments by entities other than public business entities be different from the amount of time needed by public business entities?</p>	<p>We do not believe the adoption of the amendments in this proposed ASU will require a significant amount of time. While we understand the changes may be more complicated for other companies and require more implementation time, we encourage the Board to consider permitting entities to early adopt these amendments.</p>
<p>Please provide any additional comments on the proposed Update:</p>	
<p>Please provide any comments on the electronic feedback process:</p>	