Letter of Comment No: 6179 File Reference: 1102-100

William F. Brabenec

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June 25, 2004 6:22 PM

Director, Major Projects and Technical Activities Financial Accounting Standards Board File Reference No. 1102-100 Share-Based Payment; an amendment of FASB Statements No. 123 and 95 Norwalk, CT 06856-5116

Subject: Make Companies Put Stock Options on the Books

Dear Director, Major Projects and Technical Activities Standards Board:

I strongly support your proposal to require companies to expense stock options. It's the right thing to do, so let's do it!

Sincerely,

William F. Brabenec

cc:

Senator Richard Shelby