ikon

From:

Stacey Sutay

Sent:

Wednesday, June 23, 2004 9:16 AM

To:

ikon; Karen Salmansohn

Subject:

FW: Reference Number 1102-100.

Letter of Comment No: 5169 File Reference: 1102-100

----Original Message----

From: Timheathuk@aol.com [mailto:Timheathuk@aol.com]

Sent: Wednesday, June 23, 2004 7:35 AM

To: Stacey Sutay

Subject: Reference Number 1102-100.

Dear Sirs,

I am a long standing senior employee of Macrovision Corp based in the UK office. The stock options I have enjoyed during my 7 years with the company have played a major part in my reward benefits and have been a major motivator to build the company's success. I understand that the FASB are proposing to expense stock options which will at best reduce, or at worst potentially eliminate the further issuance of options by the company. This is likely to have a major impact on personnel motivation within the company and furthermore throughout the technology sector which has historically relied on attracting high flyer entrepreneurial type individuals who are the backbone in creating prosperous and successful companies. You need to consider carefully the consequences of taking such an action.

Yours sincerely Tim Heath, Direcor of Sales - Macrovision Europe