Letter of Comment No: 5116

File Reference: 1102-100

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From: Tom Saftig [tsaftig@zoneproducts.com]

Sent: Friday, June 18, 2004 1:08 PM

To: Director - FASB

Subject: File Reference No. 1102-100

Dear Sir:

As an employee of several small privately held companies during my career, my incentive as well as the incentive of my fellow employees to work for a small company and the ability of that company to grow and consequently hire more people is in a large part dependent upon the ability of the company to provide stock options.

Small business already has enough obstacles to overcome. Do not add another by causing the burden of expensing options.

Sincerely,

Tom Saftig CFO/COO Zone Products, Inc. tsaftig@zoneproducts.com