## ikon

Sent:

From: Malilfrog@aol.com

Thursday, June 17, 2004 7:27 PM

To: Director - FASB

Subject: Appeal about ESPP Discounts

Letter of Comment No: 5111 File Reference: 1102-100

## Suzanne Bielstein:

Please ask the FASB to eliminate the expensing requirement for ESPP discounts in its final rule.

Sincerely,

Marjorie A. Froeschle