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June 24, 2004

Robert H. Herz, Chairman
Order Department, Financial Accounting Standards Board
401 Merritt 7, P.O. Box 5116
Norwalk, CT 06856-5116

Director of Major Projects—File Reference No. 1102-100

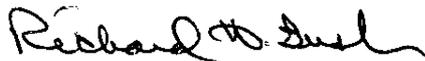
Dear Chairman Herz:

Due to stock options, my co-workers and I have experienced a major boost in motivation and morale, resulting in a renewed sense of dedication to our work and to the future of our company. The logic behind this reaction is quite simple: it is in the best interest of employees to give their best efforts to the company because when the company's profits increase, our compensation increases as well. Therefore, I cannot think of a better way to motivate employees.

The idea behind a stock option is that an employee receives the stock at a certain value. As the employee helps with the success of the company, the value of that stock will increase and the employee shares in the company's success. Mandatory expensing, as proposed by the FASB, would require a value be placed on a stock option before it has been exercised, when in fact the value of that option cannot be determined until it is exercised. From an accounting standpoint, there is no worse request that the FASB could make of us than to start guessing at what our costs will be at some point in the future that hasn't yet been determined.

The proposed FASB standard should not be passed. To do so will adversely impact employees across the nation. Stock options have become an important aspect in financial planning. However, if this new accounting standard passes, I feel the effects will be extremely detrimental to everyone involved. Say NO to the proposed FASB standard. Thank you.

Sincerely Yours,



Richard H. Bush

cc: Senator Christopher Dodd
Senator Joseph Lieberman