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From:

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Sent:

Tuesday, July 06, 2004 5:19 PM

To:

Director - FASB

Subject: File Reference No. 1102-100

Letter of Comment No: 6422 File Reference: 1102-100

Robert H. Herz, Chairman Director of Major Projects -- File Reference No. 1102-100 Order Department, Financial Accounting Standards Board 401 Merritt 7, P.O. Box 5116 Norwalk, CT 06856-5116

Dear Chairman Herz:

The basic principle behind stock options is that an employee receives the stock at a certain value. At LCC International, Inc, (NASDAQ: LCCI) we have come to believe that as employees help our company become successful, we can be rewarded via our Employee Stock Option Plan. In other words, with the success of the company, the value of that stock will increase and the employee shares in the company's success.

The proposed mandatory expensing 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. In addition to the unfair expensing methodology, the proposal would force company to stop offering stock optins in an attempt to avoid expensive and extensive accounting practices.

At LCC, stock options have translated to increased productivity, pride, commitment, and financial security for employees. For me, it is a powerful incentive as well as a great potential benefit to me and my family. That is why I do not want to risk losing the benefits of stock options to the FASB's proposed new accounting standard.

Please reconsider your proposal.

Regards, Harish Punjabi Sr. Principle Engineer (RF) Mobile: 405-514-9412 Fax: 405-602-2459

LCC International

1983 - 2003: Celebrating 20 years of providing world class network services to the wireless industry. LCC, A legacy of leadership. A vision for the future.