ikon Letter of Comment No: 2493
File Reference: 1102-100

From:

rswartz@viack.com

Sent:

Monday, May 17, 2004 3:48 PM

To: Director - FASB

Subject: File Reference No. 1102-100, Comment on FASB Stock Option Proposal



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Dear Mr. Robert Herz:

I am writing in reference to FASB's invitation to comment on its exposure draft, "Share-Based Payment," an amendment of Statements No. 123 and 95. As a hittech startup, employee stock options are an important component of our compensation package and, in many cases, the only way that we can compete in the attraction and retention of staff...notwithstanding the impact on the bottom line of a relatively new venture.

Sincerely,

Russell Swartz 6232 E Monte Cristo Ave Scottsdale, AZ 85254