

Letter of Comment No: 2940  
File Reference: 1102-100

## CCISTech Inc

Dickson Perry  
4320 N Belt Line Rd  
Irving, TX 75038-3501

May 21, 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

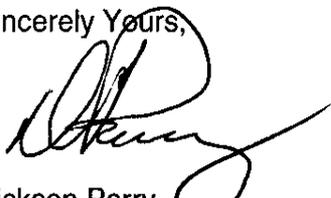
Dear Chairman Herz:

You can preach teamwork to your employees all you want, but there is nothing like stock options to make them feel they are really part of a team. It's an unmistakable way of telling them we will all share in the success we create for the company. The simple fact of the matter is that employees work hard to feel like they are creating something. Giving them ownership of what they are creating makes them work even harder still.

Now, the FASB wants to regulate stock options---which we use to reward employees with ownership stakes---to the point that they are no longer feasible to hand out. The financial community has never been able to accurately predict the future. Yet the FASB, through its proposal for mandatory expensing, is asking them to start. There is simply no way the value of a stock option can be determined until the employee exercises that option. Since stock prices vary from day to day, how can the FASB expect a company to put a value to these stock options?

I am confident that you will see the disadvantages of the mandatory expensing of stock options as small business owners across America see them. Expensing stock options would hamper economic growth and halt the emergence of exciting new technologies and businesses. Through actions like this, businesses will simply stop offering stock options at all, and I don't think that is where the FASB wants to end up. Please vote no on this legislation.

Sincerely Yours,



Dickson Perry  
PRESIDENT / CEO