Letter of Comment No: 2930 File Reference: 1102-100

Internetwork Experts Inc

May 15, 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,

I am NOT a proponent of the FASB's plan to mandate the expensing of stock options. In fact, I am very much against it as I view it to be very anti-competitive and anti consumer.

As I am sure you are aware, for the past several years our economy has been depressed, preventing many businesses from offering decent pay raises to their best employees. That is why stock options have proven to be such a useful tool for companies to reward their employees and create a team environment that works together to strive for success. It is imperative that employers are free to reward their employees in the manner they feel is best to retain them and to keep their businesses functioning and growing. Government intervention in the use of stock options would strip employers of that and negatively impact the employees.

That is why I am seeking your help in the fight against these unnecessary and burdensome measures by saying no to mandatory expensing. I sincerely appreciate you taking the time to consider my concerns.

Mark Hilz

Sincerely