ikon

jmballon [jmballon@san.rr.com]

From: Sent:

Thursday, June 10, 2004 9:21 PM

To:

Director - FASB

Subject: File reference 1102-100

To Chairman Robert H. Herz:

I urge you not to expense stock options. This is an important benefit to employees.

Sincerely, Marilyn Ballon

6/11/2004

Letter of Comment No: 3780 File Reference: 1102-100