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Letter of Comment No: 2386 File Reference: 1102-100

From: Sent:

davidmorgan14@comcast.net

To:

Thursday, May 13, 2004 10:44 AM 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. In order to compete globally the wages in the high tech sector are fairly low. Stock options are not only an incentive but a retention tool. Granted some CEO's ahve taken it too far but another way must be found to regulate them without hurting everyone else. Thank You

Sincerely,

Dave Morgan 2140 NE 56th Portland, OR 97213