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From: Gregory Loten [GLOTEN@mobius.com]

Sent: Monday, May 17, 2004 5:52 PM

To: Director - FASB
Cc: Mitch Gross

Subject: File Reference No. 1102-100

While there is a lot of pressure to reform stock options please appreciate that they are valuable to all employees who can participate and allow all participants to feel that they are a part of their company's success. This is motivating, and aligns the goals of the employee with the goals of the company. If changes must come then I think they should be done in small increments, to gauge the effects, and not as a shock to the system. Excesses have to be curtailed, stock options as a whole do not need to be killed.

Letter of Comment No: 2486 File Reference: 1102-100

Respectfully,

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