Letter of Comment No: 2720 ikon File Reference: 1102-100

From: egallo1429@excite.com

Sent: Monday, May 24, 2004 11:07 AM

To: 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. This rule to expense stock options looks to be nothing more then a knee jerk reaction to past events. Stock options are one way the small employee can actually take part of a company's goals and gains. Most companies will remove stock options to ensure the bottom line continues to look good if this rule is passed. Therefore, removing another way the small investor and employee are removed from the big picture. I would encourage you to not pass this new rule as the effects will not be what are desired by many.

Sincerely,

Eric Gallo Citrix Systems 1745 Coral Ave North Lauderdale, FL 33068