Letter of Comment No: 224/ File Reference: 1102-100

## Stacey Sutay

From:

Beverly Rubin [Beverly.Rubin@efi.com]

Sent:

Wednesday, May 05, 2004 8:46 PM

To:

Stacey Sutay

Subject: Stopck Option Expensing/Rule #1102-100

To: FASB

Subject: Proposed Rule Change on Stock Option Expensing/Rule # 1102-100

I am writing to urge FASB to reject the proposed rule requiring stock option expensing. I am an employee of EFI, a high tech company in Silicon Valley.

Owning options makes me feel like I have a real stake in the success of my company. It motivates me to increase my dedication and long-term commitment to the making EFI successful, no only for myself but for our shareholders. It has been stock options, and not base salary, that has enabled me to improve the quality of life for myself and family by affording things that base salary doesn't do.

I am concerned that mandatory expensing of stock options could cause my company to reconsider how it allots options to employees. I don't think this is good for me and I don't think this is good for my company as it could eliminate one of the great motivational rewards of our hard work/high risk industry. I feel that many of us are paying the price for the mistakes of a few and would urge you to reconsider this re-examining the far reaching impact. I think those that erred should have to pay the price and not the good people who are trying to get our economy back on track.

| Thank v | ou for | vour | consideration | of | this | appeal. |
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|         |        |      |               |    |      |         |

Sincerely,

Beverly Rubin

Beverly Rubin Director, Human Resources Electronics For Imaging, Inc.

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