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Letter of Comment No: 2189 File Reference: 1102-100

From: Lisa Johnston [Lisa.Johnston@efi.com]

**Sent:** Friday, April 30, 2004 5:33 PM

To: Stacey Sutay

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



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To FASB-

Regards to ruling 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 stock options for me has opened the door for many financial opportunities that I would have never in previous employment had such advantages. EFI rewards each and ever employee and creates a dedication and long-term commitment to work hard at your job because of these kinds of rewards.

I am concerned that mandatory expensing of stock options could cause my company to reconsider how it allots options to all levels of the employees, and once again like many of the previous employers I have had, only the Top Executives would be rewarded for ALL of us working hard. Stock options are a GREAT motivators for long term rewards.

PLEASE DO NOT TAKE THIS AWAY!!

Thank you for your consideration of this appeal.

Sincerely,

Lisa Johnston