ikon

Letter of Comment No: 2372
File Reference: 1102-100

From: kansy@rfm.com

Sent: Wednesday, May 12, 2004 4:14 PM
To: Director - FASB

To: Director - FASB
Subject: Director - FASB
File Reference No. 1102-100, Comment on FASB Stock Option Proposal



## InterScan\_SafeSta mp.txt (296 B...

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. I work at a small, high technology company in Dallas Texas and consider stock options to be an important part of my compensation package. Until just this April, we had not had any salary increases for over four years because of economic conditions. Recently I was able to exercise stock options awarded to me five years ago. Sale of that stock allowed me to make important repairs to my home that I had been putting off because of the pay crunch. I urge you to vote against any legislation that would result in the need to expense employee stock options or stock purchase plans.

Sincerely,

Robert Kansy 5509 Harbor Town Dr. Dallas, TX 75287