Letter of Comment No: 5702 File Reference: 1102-100

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From: Mark Landrith [mlandrith@macrovision.com]

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Wednesday, June 30, 2004 12:47 PM

To:

Stacey Sutay

Subject: reference 1102-100

FASB,

I just wanted to take a quick minute to communicate my opposition to stock option expensing.

As a current employee of Macrovision, as well as with my past employers, this compensation component has been critical to productivity as well as continued employment with those firms. Stock options have been pivotal in allowing me to make improvements to my home and saving for my children's college education. Stock options are also an important part of selecting an employer.

I actually turned down a job from another employer that did not have options as part of their compensation package and accepted this job with Macrovision.

Please consider keeping things "as is!"

Mark