

ikon

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Letter of Comment No: 5700  
File Reference: 1102-100

From: Stacey Sutay  
Sent: Wednesday, June 30, 2004 12:14 PM  
To: ikon; Karen Salmansohn  
Subject: FW: Reference Number 1102-100 IMPORTANT

-----Original Message-----

From: robb@marketingphysics.com [mailto:robb@marketingphysics.com]  
Sent: Wednesday, June 30, 2004 12:10 PM  
To: Director - FASB; Stacey Sutay  
Subject: Reference Number 1102-100 IMPORTANT

PLEASE do not expense stock options or ESPP. Many of us in mid mgmt spend numerous hours building small companies into bigger companies, creatng more jobs for others. We don't work the 9-5 and often sacrifice personal time for work. Why? Because we want to be rewarded for our contribution.

What expense? Stock options do not cost the company money. Expensng them would do nothing to stop/punish those that defrauded our system, only hurt the majority of us innocent workers that take the challenge of building a company and if were successful, create more jobs in America.

Small/mid size companies supply the majority of employment, right? So why hinder them? The issues with enron, worldcom and the like were not related to stock options...it was outright fraud. punish those that do the crime, not the majority of us honest, ethical employees trying to achieve the American dream.

Many of the larger corps would love to force the smaller co's to expense stock options so they stop losing talent to them. Think of the backlash our govt would get hit with if this was changed...small companies would simply be the farm teams for the bigs rather than legitimately challenging them and creating competition that benefits consumers. Then i'll have to endure more news stories about how our govt is in bed with big business (pls, no more!)

Robb Lewis  
Proud to be a SAR (Son of the American Revolution)  
Hey- shouldn't I be tax exempt for that? :^)