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**From:** Roland Rick [rolandr@qualcomm.com]  
**Sent:** Monday, June 28, 2004 4:10 PM  
**To:** Director - FASB  
**Cc:** rolandr@qualcomm.com  
**Subject:** File Reference No. 1102-100

**Letter of Comment No: 5652**  
**File Reference: 1102-100**

As an employee of a company that issues stock options to its employees, I felt it is important to urge you to preserve broad based employee stock option programs.

In the wake of the corporate accounting scandals, I understand the necessity of providing accurate financial reporting. However, I do not view the proposal to expense all stock options as a reasonable solution to the abuses of a few individuals at a few corporations. I believe there are reasonable alternatives to regulating and/or accounting for stock options for key executives without forcing companies to eliminate stock options for all but those key executives.

The benefit of stock options to all employees is also quite clear. Some of this countries strongest companies would not have been able to start or grow to what they are today without broad based incentive plans to lure and maintain its employees. These large corporations that are around because of broad based incentive plans create thousands of jobs and sustain large local economies, not to mention that they give all of their employees a sense of ownership that is part of what makes this country strong.

I respectfully urge you to consider better methods of achieving your goals than to cause the elimination of such a vital tool for the average employee.

Thank you in advance for your consideration.

Roland Rick

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Roland Rick  
Qualcomm Inc.

(858) 651-7406  
(858) 684-5629 pager  
(858) 845-8333 fax