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Letter of Comment No: 2451
File Reference: 1102-100

From: Dorothy.Stuhlemmer@mapcis.com
Sent: Friday, May 14, 2004 4:43 PM
To: Director - FASB
Subject: File Reference No. 1102-100, Comment on FASB Stock Option Proposal



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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 do not feel that stock options and Employee Stock Purchase Plans should be considered an EXPENSE to the company. I view this as an investment into the company I work for. It is also an incentive for employees to remain long term with the company and do whatever they can to improve profits. If this rule passes, I'm afraid my company, like many others, will cancel this benefit. I certainly hope this rule does NOT pass!!!

Sincerely,

Dorothy Stuhlemmer
2097 Brittany Rd.
Columbus, OH 43229