

**Stacey Sutay**

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**Letter of Comment No: 2366**  
**File Reference: 1102-100**

**From:** lynn.kahler@merix.com  
**Sent:** Thursday, May 13, 2004 12:18 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. Please do not expense stock option plans. These ESOP's are a huge motivational tool and the potential income from these plans provide not only to the well-being of the employee, but can have positive local or broad-based economic benefits.

Sincerely,

Lynn Kahler  
2804 Russell Creek Dr  
Plano, TX 75025