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Letter of Comment No: 2551  
File Reference: 1102-100

**From:** rick.braddy@citrix.com  
**Sent:** Tuesday, May 18, 2004 8:42 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. Expensing stock options isn't good for American innovation and growth. Why attempt to punish everyone for the errors of a few?

High-tech cos. require the ability to provide employee equity in a manner that attracts and retains top talent, rewards employees in a manner that's consistent with shareholder interests, and that's fair and equitable.

Expensing stock options will result in misalignment of corporate objectives with those of investors and shareholders by penalizing a company's earnings uduly. In return, innovative people will seek other avenues of upside, leaving publicly-traded stockholders holding the bag.

Just say No. Dont' do it. Punish the few who abuse the system, not the rest of us and our global leadership abilities.

Rick

Sincerely,

Rick Braddy  
8524 NW 45th Street  
Coral Springs, FL 33065