## ikon

Letter of Comment No: 2789 File Reference: 1102-100

From: Sent:

quickturn@hotmail.com

To:

Thursday, May 27, 2004 2:41 PM

Director - FASB

Subject:

File Reference No. 1102-100, Comment on FASB Stock Option Proposar



InterScan SafeSta mp.txt (296 B...

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. Stock options are important for the US high-tech economy. With our educational system in decline we're losing ground to many other developed nations in our ability to deliver talented people into our workforce. It seems irresponsible for accountants and politicians to want to risk causing a negative effect in the health of this industry, especially at this time as the economy is struggling to recover. Removing stock incentives would further weaken our already staggering high-tech industries.

Sincerely,

Kelvin Wright Cadence Desigen Systems, Inc. 19818 Merribrook Dr saratoga, CA 95070