Letter of Comment No: 5427 File Reference: 1102-100

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CHAMIL10@aol.com From:

Sunday, June 27, 2004 10:34 PM Sent:

Subject: FASB File Reference No 1102-100 - Expensing of Stock Options

Director - FASB To:

Dear FASB,

Lurge you to reconsider the current initiative to expense stock options. Stock options are a large part of my family's income. I know it is also a huge motivating factor for my husband every day when he goes to work. He works in customer service and does everything he can to try and best serve our customers, because he knows if they are happy, then people will keep purchasing their products...which will positively affect the company's stock price.

Cindy Hamilton