## Letter of Comment No: 2574 ikon File Reference: 1102-100

From:

roi@utstar.com

Sent:

Tuesday, May 18, 2004 6:43 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. Stock options provide a great incentive to all employees by giving them an important stake in the company they work for. Stock options have played a central role in establishing the entrepreneurial risk-taking culture that drives innovation. If companies are forced to expense options, then current stock option plans will be severely reduced or completely eliminated. This will have a devastating effect on the future of many corporations.

Sincerely,

Roi Sasson 33 Wood Ave South Iselin, NJ 08830