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**From:** marty.zucker@mattson.com  
**Sent:** Thursday, June 17, 2004 1:58 PM  
**To:** Director - FASB  
**Subject:** File Reference No. 1102-100, Comment on FASB Sto

**Letter of Comment No:** 4188  
**File Reference:** 1102-100



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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. I oppose this proposal for the following reasons: 1. This would materially hurt many people, because companies would be much less likely to offer these benefits (ESPP and stock options). 2. Companies already report this as a footnote, so information is available for investors on this. 3. The actual value of options is very difficult to predict due to the wide fluctuations in the stock price of many companies. Many options are never exercised, an additional area of uncertainty. 3. Company stock ownership is a powerful incentive. Employees drive to make the company more productive, which overall benefits the economy.

Please vote against the FASB proposal.

Thanks you.

Sincerely,

Martin Zucker  
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Orinda, CA 94563