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From: kahlberg@echelon.com
Sent: Tuesday, June 22, 2004 8:56 AM
To: Director - FASB
Subject: File Reference No. 1102-100, Comment on FASB Stock

Letter of Comment No: 5151
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 am opposed to the proposal of classifying stock options as an expense. As an employee of a company with an employee stock option program, the negatives associated with this recommended change greatly outweigh the positives. Why punish the average American employee for the unethical business practices of a few?

Sincerely,

Katherine Ahlberg
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