Letter of Comment No: 6532 File Reference: 1102-100

----Original Message----

From: Sam Jabr [mailto:sam@woodhavenhomes.com]

Sent: Friday, September 10, 2004 12:29 PM

To: Larry Smith

Subject: expensing options

Hello,

I am sure you have received many long-winded and articulate explanations of why a rule should exist that mandates companies expense stock options.

I would simply like to add my vote to the yes column.

Please enact a rule that would force corporations to expense stock options.

Thank You

Sam Jabr