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From: Allen Huynh [ahuynh@ditechcom.com]

Sent: Friday, June 18, 2004 5:22 PM

To: Director - FASB

Subject: Stock Options

Letter of Comment No: 5034
File Reference: 1102-100

To Whom This May Concerns:

I writing this e-mail to voice my angry toward a proposal to expense stock options. Yes, I agreed that the last few years there are sandals regard CEOs manipulating the companies' earning in order to drive up stock prices. But, this is the action of a minority of CEOs, and their should be punished. But, please don't punish the whole working force because of a few bad apples. I am an employee of one of the public companies, and do receive stock options. I think this best tools for employers to motivate and retain employees. It gives employees an opportunity to be rewarded with their hard work and commitments.

Thank you for your time.
-Allen Huynh