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Letter of Comment No:2352 File Reference: 1102-100

From: doreen@unify.com

Sent: Wednesday, May 12, 2004 12:10 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. My company, Unify Corporation currently has an Employee Stock Purchase Program and they give Stock Options to all employees. This is considered an incentive for the employee; however, unless or until the employee actually exercises there rights and sell the stock it is not compensation and it means nothing to them. Why penalize the company for providing such an opportunity to their employees? Company's like Unify are not hiding the fact that they are issuing these options for it is well documented and footnoted on the financials.

Please use your efforts to go after the publicly held companies who are not currently adhering to the FASB rules.

Sincerely,

Doreen Paige 18 Gingerhill Court Roseville, CA 95678