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Letter of Comment No: 2329 File Reference: 1102-100

From:

dwilbur@comproinc.com

Sent: To: Wednesday, May 12, 2004 9:38 AM

o: Director - FASB

Subject: File

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. The FASB Proposal does not makes sense to me. I work for a small technology firm that uses stock options as a means to retain a high caliber work force. Expensing these options would show a false bottom line From a tax perspective employees who experies options have paid income tax on the

to retain a high Caliber Work force. Expensing these options would show a false bottom line. From a tax perspective, employees who excercised options have paid income tax on the money they gained. I stongly oppose the passing of this proposal. Small businesses would be adversely affected.

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Sincerely,

David Wilbur 13 Lace La. Clifton Park, NY 12065