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Letter of Comment No: 2306 File Reference: 1102-100

From:

dhbunt@docstar.com

Sent:

Wednesday, May 12, 2004 8:31 AM

To: Director - FASB

Subject: File Re

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. Expensing stock options will eliminate our ability to attract quality technical people which which could put us out of business. We're involved in some exciting technology and can't afford the salaries that companies like GE and Microsoft can pay. If you want to expense the options of the 5 or 6 high paid executives I don't have a problem with that - but why do you want to hurt the rank and file employees. These technologies will be created overseas and hurt America in the long run.

Sincerely,

Dennis Bunt 75 Luther Rd. Saratoga Springs, NY 12866