## ikon

Letter of Comment No: 3951 File Reference: 1102-100

From:

Anita Recharta [anita\_recharla@yahoo.com]

Sent:

Thursday, June 10, 2004 12:14 PM

To:

**Director - FASB** 

Subject:

Save Stock options - File Reference No. 1102-100

Dear Chairman Robert H. Herz,

This is the first job that I've had which has given stock options to employees. I've been at this job for 4.5 years. I notice a significant difference here compared to any of my previous jobs:

- My colleagues & I have a sense of 'being in this together'
- The morale is much higher
- We feel a personal responsibility for our work and products
- We go that extra step to improve the quality of our work and meet deadlines.

Please help us continue working in such a positive envionment by not taking away this main incentive.

Thanking you, Anita Recharla

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