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Letter of Comment No: 2538  
File Reference: 1102-100

**From:** Gator1man@aol.com  
**Sent:** Wednesday, May 19, 2004 5:32 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. It is not practical to put a value on a stock option until exercised. This policy also lessens the alignment between the employee and the company which will negatively affect all company stockholders. For this and other reasons, I object to the expensing of stock options.

Sincerely,

Tim Ricketts  
1621 Pineapple Ave  
Melbourne, FL 32935