ikon

From: Sent: Cathy D'Amico [CDamico@monro.com]

Friday, June 11, 2004 11:25 AM Director - FASB

To: Subject:

Expensing stock options

Letter of Comment No: 3348 File Reference: 1102-100



InterScan_SafeSta mp.txt (296 B...

Dear Sir:

We wanted to express that we concur with Nasdaq's view that there are many unanswered questions regarding the expensing of stock options and that any associated rule changes should be delayed until more guidance and clarification can be provided to companies on implementation.

We also do not agree with the proposal that expense can not be reversed if the option is never exercised.

Thank you for your consideration.

Catherine D'Amico Chief Financial Officer Monro Muffler Brake, Inc. 200 Holleder Parkway Rochester, New York 14615