ikon Letter of Comment No: 2380 File Reference: 1102-100

From: dglavin@rfm.com

Sent: Thursday, May 13, 2004 7:14 AM

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. These days more and more benefits are being taken away from employees. Currenly many companies have no retirement plans with reduced benefits. This is one that I hope remains. I use it as a savings account. I was able to pay for braces for my daughter this year from the stock option plan. All most middle class people want is a job that has benefits and retirement. Those seem to be a thing of the past.

Sincerely,

Diane Glavin 65 Robins Nest Hickory Creek, TX 75065