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From:

Tyler Heerwagen [theerwagen@yahoo.com]

Sent:

Thursday, June 17, 2004 7:49 PM

To:

Director - FASB

Subject:

File Reference 1102-100: Accounting for Stock Options

Letter of Comment No: 5272 File Reference: 1102-100

I am writing to express my opposition to changing the accounting treatment for stock options and Employee Stock Purchase Plans (ESPPs). As a local Silicon Valley employee I feel this method of rewarding employees is part of the American way and not only for big time Executives. This action would seriously de-motivate me and my fellow co-workers. Sincerely, Tyler Heerwagen Saratoga, CA

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