Letter of Comment No: 5425 File Reference: 1102-100

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Krishna Tummala [t_r_k_ca@yahoo.com]

From: Sent:

Saturday, June 26, 2004 10:37 PM

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To:

Director - FASB

Subject: FAS123 - Expensing of Stock Options

Dear Director,

I am concerned about the proposal to expense stock options. Companies use stock options to attract and retain the best in the world. Expensing options would have a dramatic affect on America's technology leadership and innovation as we lose this key advantage. Employee options also increases the sense of ownership in a company thus leading to a winwin situation for everyone including the shareholders and the economy. I am also concerned about accounting irregularities which would lead to less investor faith if options are expensed.

I strongly urge not to expense stock options.

Thanking you

Sincerely Krishna Tummala

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