## ikon

From: Sent: To: Irene Hantman [IreneHantman@westat.com]

Wednesday, May 26, 2004 6:03 PM

Director - FASB

Subject: file reference1102-100

Letter of Comment No: 2734 File Reference: 1102-100

I am writing to urge that you act to prevent the distribution of stock optons from remaining tax free to corporations. I understand that legislation is being considered that would postpone the implementation of regulations being considered by the Financial Accounting Standards Board (FASB). Corporations already calculate this expense for their financial reports. I can see no valid reason why they should not pay taxes on these earnings!

It is time to end this free ride abused by corporations and their highly over paid executives.

Thank you for your support in this matter.

Irene Hantman