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Letter of Comment No: 2553 File Reference: 1102-100

From: bill.carovano@citrix.com

Sent: Tuesday, May 18, 2004 5:25 PM

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-Basad Payment," an amendment of Statements No. 123 and 95. I am writing in protest of FASB's new rules that will end broad-based stock programs for company employees. As a recipient of employee stock options, I believe that stock options are healthy for building employee ownership in companies, and in turn help the US economy's competitiveness.

Sincerely,

Bill Carovano 851 West Cypress Creek Rd Ft. Lauderdale, FL 33309