ikon Letter of Comment No: 1829
Elle Reference: 1102-100

From: junk yemington [junk@yemington.com]

Sent: Friday, April 23, 2004 10:50 PM

To: Director - FASB

Subject: File Reference No. 1102-100 Who is John Galt

I'm appalled that FASB is pushing to expense stock options. First, there is no way to accurately determine their value. Second, our global competitors are pushing for more use of stock options because they understand that it is a system that works to encourage innovation.

Who is John Galt?

Thomas Yemington