ikon

Santiago, Chris [Chris.Santiago@nasdaq.com] From: Sent:

Thursday, June 17, 2004 12:13 PM

Director - FASB To:

"File Reference No. 1102-100," Subject:



InterScan_SafeSta mp.txt (296 B...

Dear Sir/Madam,

The purpose of this letter is to express concern with FASB's proposal on stock option expensing and the lack of a comprehensive review of the impact on the economy, job creation and entrepreneurship. The importance of broad based stock options and employee ownership can not be stressed enough. Mandating the expensing of stock options will discourage companies with recruiting, retaining and rewarding workers with ownership opportunities.

Letter of Comment No: 4187

File Reference: 1102-100

Please reconsider your position and consider the opinions of employees who will be harmed by your actions.

Sincerely,

Chris Santiago