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From: Kristin Weller [kristin.weller@webmethods.com]

Sent: Wednesday, June 16, 2004 12:34 PM

To: Director - FASB

Subject: File Reference No. 1102-100

To whom it may concern:

I am writing regarding the proposed rule regarding mandatory expensing of stock options.

Letter of Comment No: 4159 File Reference: 1102-100

As an executive and officer of a public technology company, I am deeply opposed to this proposal, as it contains a number of flaws which could inhibit growth in the technology sector. As an investor and shareholder of a variety of stocks, both technology and non-technology, I am deeply opposed to this proposal, as it creates confusion about the true valuation of a company and would inappropriately advantage financial analysts and other experts who might have access to the calculation software not commonly available to the public. As an employee of a software company, I am deeply opposed to this proposal, as it could adversely impact the future of my employer, and of my co-workers.

This proposal attempts to punish the many for the sins of the few. The stated goal of the rule is to provide more clarity and visibility in to the financials of companies who offer stock options, but this would simply not occur. Overly complex calculations would be impossible for the average investor to understand. Valuations would be speculative at best.

I strongly urge you to reconsider this action.

Kristin Weller

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