

**ikon**

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**Letter of Comment No: 2150**  
**File Reference: 1102-100**

**From:** Brit Fasset [britainf@hotmail.com]  
**Sent:** Monday, May 03, 2004 11:57 AM  
**To:** Stacey Sutay  
**Subject:** FAS 123

I benefit from a broad based employee stock options program and am opposed to the exposure draft released on FAS 123. If implemented, FAS 123 will likely bring an end to broad-based employee stock option plans, which I like. Broad-based employee stock option plans have motivated me and my team and benefitted the stockholder as well. With stock options, I benefit only when the shareholders benefit. Employee stock options are not freely tradeable, are subject to forfeiture if I leave the company, and are therefore their value cannot be determined.

Please reconsider and rescind this exposure draft.

Britain Fasset

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