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Letter of Comment No: 3206 File Reference: 1102-100

From:

sumit.dhawan@citrix.com

Sent:

Monday, June 07, 2004 5:45 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-Based Payment," an amendment of Statements No. 123 and 95. Smaller technology organizations use stock options as a tool to retain highly motivated skilled engineers. Without benefits like stock options, technical employees who have several options go from one workplace to the other causing a great deal of loss of business for the entire industry. With this ruling, these organizations will not be able to provide stock options as a benefit to their employees, which can seriously impact the business for majority of these small organizations.

Sincerely,

Sumit Dhawan Citrix Systems 6400 NW 6th Way Ft. Lauderdale, FL 33076