ikon

From:

Director - FASB

Sent:

Monday, June 28, 2004 4:44 PM

Letter of Comment No: 5654 File Reference: 1102-100

To: ikon; Karen Salmansohn

Subject:

FW: File Reference No. 1102-100

----Original Message-----

From: Carlos Rivera [mailto:crivera@qualcomm.com]

Sent: Monday, June 28, 2004 4:43 PM

To: Director - FASB

Subject: File Reference No. 1102-100

Dear Directors of the Financial Accounting Standards Board:

I am writing to request that you not change the accounting standards to require the expensing of stock options. Stock options bring benefits to both shareholders and employees. Shareholders benefit since stock options attract top talent and motivate them to focus on increasing the company's share price rather than other internal or personal agendas. Employees benefit because in the current era of salary and wage pressure, stock options present an opportunity to get ahead. As a manager at a high-tech company, stock options are a powerful tool to retain and motivate key employees.

I hope that based on the input of letters such as this you reconsider your position on the expensing of stock options.

Sincerely,

Carlos I. Rivera 11981 Piccadilly Place Ft. Lauderdale, FL 33325 (954) 649-0245