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From: Sent: Hal Haynes [hahaynes@clsco.com] Monday, April 26, 2004 4:41 PM Letter of Comment No: 1978 File Reference: 1102-100

To:

Director - FASB

Subject:

File Reference No. 1102-100

Chairman Robert H. Herz,

Do not expense stock options! By expensing options, you will be aggressively harming the High Tech sector! We need these options, in place as is, to help drive innovation and increased productivity by drawing the best talent in America to High Tech companies. We also need these options, in place as is, to compete with foreign companies, as many provide this type of incentive to their employees.

thank you,

Hal Haynes

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