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Letter of Comment No: 2346  
File Reference: 1102-100

**From:** rrenfrow@rfm.com  
**Sent:** Wednesday, May 12, 2004 11:50 AM  
**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. When my company was not able to give rasies stock options were given out. Now that the stock has gone up and people are able to use these options it has benefitted many people. Some people has used the money to buy their first homes, some for medical bills and some for a much needed vacation. In the past I have benefitted from the employee stock purchase plan to help with the down payment of my house and to fix it up. I'm planning on these to help me with my retirement plans also.

Sincerely,

Gina Renfrow  
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