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Letter of Comment No: 2597
File Reference: 1102-100

From: jim.macfarlane@palmone.com
Sent: Wednesday, May 19, 2004 12:51 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. I'm against changes to the stock option rules for accounting.

Sincerely,

James Macfarlane
4018 Hamilton Park
San Jose, CA 95130