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Letter of Comment No: 2369 File Reference: 1102-100

From: mike_dunbar@securecomputing.com
Sent: Thursday, May 13, 2004 10:19 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. Do not force companies to estimate, or forecast in any form, future value employee stock options when excercised. Our Country leads the world in productivity and efficiency, this proposed accounting change would undermine the value of American industry and therefore weaken this great country in a time when strength is needed more than ever.

Sincerely,

Mike Dunbar 4810 Harwood Road San Jose, CA 95124