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Letter of Comment No: 2631

File Reference: 1102-100

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**From:** bspeed@rfmd.com  
**Sent:** Friday, May 21, 2004 7:53 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. ESPPs are done as a favor to the employee. People depend on this benefit as a source of income. Please evaluate the impact of this change before affecting so many people's lives.

Sincerely,

Brad Speed  
RF Micro Devices  
1126 P Whisperwood Ct.  
Greensboro, NC 27407