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Letter of Comment No: 2624

File Reference: 1102-100

From: ljgatewood@mchsi.com

 Sent:
 Thursday, May 20, 2004 3:21 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 oppose your accounting proposal. It puts US Technology companies at a disadvantage in the World Market. It undermines an employee's "vested interest" in the company. "Vested interest" stimulates productivity and improves the products and/or services provided to the market and communumity by the company.

Sincerely,

Larry Gatewood RF Micro Devices 2207 Fox Trail DR NE Cedar Rapids, IA 52402