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**Letter of Comment No: 2691**  
**File Reference: 1102-100**

**From:** martharolley@earthlink.net  
**Sent:** Friday, May 21, 2004 5:40 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 am adamantly opposed to the FASB Stock Option Proposal. These rules are harmful to US businesses, to the USA in terms of global competitiveness and to me as an employee. Do NOT implement these phantom valuation rules and push US employees and companies further behind in this tough global economy.

Sincerely,

Martha Rolley  
palmOne, Inc.  
82 Prospect Avenue #2  
Los Gatos, CA 95030