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Letter of Comment No: 2790
File Reference: 1102-100

From: karen.slocum@si-intl.com
Sent: Thursday, May 27, 2004 2:

Sent: Thursday, May 27, 2004 2:55 PM
To: Director - FASB

Subject: File Reference No. 1102-100, Comment on FASB Stock Option 1 1000-101



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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 think FASB's proposed rules are unnecessary, would mislead investors, and would use models that do not apply to employee stock options. I fear that my employee stock option benefits may be in jeopardy and I oppose requiring companies to expense stock options in the proposed manner.

Sincerely,

Karen Slocum SI International 7944 Buschborn Rd Peyton, CO 80831