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Letter of Comment No: 2414 File Reference: 1102-100

robc@cmicro.com

From: Sent:

To:

Thursday, May 13, 2004 4:36 PM

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 strongly oppose any rules that would require companies to expense stock options. In my opinion, this would have a devastating effect not only to my current position, but also to my next step which is to open a new business and build a team of tax paying professionals who will require options as a method of attracting the very best.

Sincerely,

Carter Rob 515 NW Saltzman #795 Portland, OR 97229