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Letter of Comment No: 235° File Reference: 1102-100

From: doyle@rfm.com

Sent: Wednesday, May 12, 2004 11:22 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. I have purchased company stock and received stock options for over 20 years. These stock options have been designated for my children to attend college when they graduate from high school. Both of my children have dreams for a better life for themselves and the only way to accomplish their goals and dreams is to attend college. If this plan goes into place, future plans of attending college for my children will be in jeopardy. I have very few options to pursue other than stock options and stock purchase. Please do not put into place the FASB initiative to expense these stock options and purchases for companies. Thank you for your time and attention.

Sincerely,

Kirk Doyle 1322 E. Branch Hollow Drive Carrollton, TX 75007