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Letter of Comment No: 2449  
File Reference: 1102-100

**From:** matt\_caviglia@flexprod.com  
**Sent:** Friday, May 14, 2004 5:20 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 used proceeds from an ESPP and stock options for a down payment on my current home. I would never have been able to afford a down payment on a modest home in ca without it. If this benefit to the white/blue collar middle class is terminated, it will be the end of the middle class in a high cost state like ca.

Sincerely,

matt caviglia  
217 spur ridge lane  
healdsburg, CA 95448