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Letter of Comment No: 2667
File Reference: 1102-100

From: stefanie.friedman@jdsu.com
Sent: Friday, May 21, 2004 2:34 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 have received stock options and participate in ESPP programs in my current and previous job, and both have contributed significantly to my next egg. In the most recent years, these options and stock purchases have been more important since raises are small or non-existent. These benefits have also led me to become fairly well versed in the area of personal finance, since I wanted to ensure that I made the most of the great opportunity presented to me to have and keep a sizeable amount of money. My husband and I now have both traditional and Roth IRAs, we have been contributing to my son's Coverdell IRA since he was born, and we are able to make purchases and home improvements that otherwise would not happen. I urge you to keep these important benefits available to everyone who receives them and for those who may receive them in the future.

Sincerely,

Stefanie Friedman
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