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Letter of Comment No: 2639
File Reference: 1102-100

From: maggie.ruiz-lum@palmone.com
Sent: Thursday, May 20, 2004 11:56 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 am completely opposed to these proposals. It will hurt U.S. companies trying to attract and retain talented employees. If my company hurts financially, I hurt financially.

Sincerely,

Maggie Lum
P.O. Box 23792
San Jose, CA 95153