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Letter of Comment No: 2625
File Reference: 1102-100

From: ksharp@rfmd.com
Sent: Thursday, May 20, 2004 3:23 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. The proposed admendment will negatively affect all U.S. based companies. Companies may have to discontinue the employee stock purchase and stock option plan. Please do not consider this amendment.

Sincerely,

Kathryn Sharp
RF Micro Devices
3100 Crosby Court
Summerfield, NC 27358