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Letter of Comment No: 5660
File Reference: 1102-100

From: larmstrong@mc.com
Sent: Tuesday, June 29, 2004 10:00 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. Stock options make all employees at all levels feel they share in the success of the company. If options are required to be treated the same as a cash expense, it would negatively effect company morale and drastically impact productivity. I want to come to work feeling I have a "stake" in the company that I work for. Please reconsider this stock option proposal.

Sincerely,

Lisa Armstrong
Mercury Computer Sys.
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Tyngsboro, MA 01879