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Letter of Comment No: 3632 File Reference: 1102-100

From: fwenc@triad.rr.com

Sent: Thursday, May 20, 2004 7:17 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. Expensing of stock options seems to be an unfair burden to be added for companies. This would possibly cause my company to discontinue one of the best benefits that I have ever received from any company I have ever worked for.

Sincerely,

Fulton Wence R F Micro Devices 521 Buck Run Drive Kernersville, NC 27284