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**Letter of Comment No: 2544**

**File Reference: 1102-100**

**From:** aea@mattcrowley.com  
**Sent:** Wednesday, May 19, 2004 12:59 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 take a chance investing in my ESPP. The value could go up or it could go down. Estimating a fixed positive value on a fluctuating market driven benefit is not right. Leave ESPP the way it is. This is not where you need to look to fix the accounting problems...

Sincerely,

Matt Crowley  
967 Linda Vista Way  
Los Altos, CA 94024