ikon From:

Cancglin, Brenda [Brenda_Cancglin@Comcast.com]

Letter of Comment No: 2⁹⁰³
File Reference: 1102-100

Sent: Thursday, May 27, 2004 2:52 PM

To: Director - FASB

Subject: ESPP - Exemption

I wish to express my wish for an exemption of the Stock Purchase Plans from the new accounting rules.

Thank you,

Brenda J. Cancglin 215-981-7785