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From: Craig_Capell@cree.com
Sent: Wednesday, June 23, 2004 10:40 AM
To: Director - FASB
Subject: File Reference No. 1102-100, Comment on FASB Stock C

Letter of Comment No: 5170
File Reference: 1102-100



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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. As an employee who receives stock options, I am against the proposed change in accounting procedure. This would potentially reduce the income of many people.

Sincerely,

Craig Capell
Cree, Inc.
4615 Lazyriver Dr.
Durham, NC 27712