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From:

JBZillmer@msn.com

Sent:

Tuesday, June 22, 2004 5:02 PM

To:

Subject:

Director - FASB

Letter of Comment No: 5163 File Reference: 1102-100

File Reference No. 1102-100, Comment on FASB Stock



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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. All employees of my company receive stock options. They are a significant part of my compensation and a great motivator to those in my company. The use of stock options does not inflate company profits or dilute the value of the stock on the open market. Most employees who have options also hold regular shares of stock. Forcing companies to expense stock options will stifle growth and development of small companies.

Sincerely,

Jeffrey Zillmer Cree, Inc. 105 Palmwood Court Cary, NC 27519