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From:

carmen_hayes@cree.com

Sent:

Tuesday, June 22, 2004 11:28 AM

To:

Director - FASB

Subject:

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

Letter of Comment No: 5153 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. If this is passed we (employees) will loose one the best benefits we have left, Companies will of course do what ever the law requires but they will take the benefit away before allowing it to be a negative effect on the bottom line.

Sincerely,

Carmen Hayes Cree, Inc 2800 Anfield Rd Raleigh, NC 27606