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From:

muthes@cadence.com

Sent: To: Tuesday, May 11, 2004 3:00 PM

To: Director - FASB

Subject:

File Reference No. 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. I support the bill.

Letter of Comment No: 2298 File Reference: 1102-100

Sincerely,

Melissa Uthes 2655 Seely Ave. San Jose, CA 95134