Stacey Sutay

From: jim.he@utstar.com

Sent: Thursday, May 13, 2004 2:05 PM

To: Director - FASB
Subject: Director - FASB
File Reference No. 1102-100, Comment on FASB Stock Option Proposal



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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 oppose this proposal. Please leave the company alone, let them make their own decision

Letter of Comment No: 2391

File Reference: 1102-100

Sincerely,

Jinghui He 5133 madison Lane Castro valley, CA 94546