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Letter of Comment No: 2786  
File Reference: 1102-100

**From:** berniem@synopsys.com  
**Sent:** Thursday, May 27, 2004 8:02 PM  
**To:** Director - FASB  
**Subject:** 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. Since stock options are already included in our financial statements (Balance sheet) it makes little sense to portray them in Earnings. How will the existing statement of Stock options be erased.

The Earnings statement seems really inappropriate, since exercise or sale of these options and the resulting stock does not affect Earnings.

Sincerely,

Bernie Miller  
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