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Letter of Comment No: 4008
File Reference: 1102-100

From: jtkc@hotmail.com
Sent: Monday, June 14, 2004 4:14 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. Please understand that many people who get stock options are not high level executives. They are engineers and technical folks who work in semiconductor and other high-tech industries. Many of these companies do not have pension plans - we rely on stock options to fund our retirement.

Sincerely,

Joanne Briggs
FASL, LLC
1065 Candlewood Ave
Sunnyvale, CA 94089