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Letter of Comment No: 2506 File Reference: 1102-100

From: ksylvan@synopsys.com

Sent: Tuesday, May 18, 2004 1:22 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. The proposed changes will almost certainly negatively effect Employee Stock Purchase Plans.

Currently, ESPPs are used by many high tech companies as part of their overall compensation package. If these changes are put in place, many of these ESPPs will be curtailed or eliminated, with potentially disastrous consequences for employees, companies, and the overall economy (especially with regards to the high tech sector).

Please reconsider your actions and at the very least, delay the changes until a more thorough review can be undertaken.

Sincerely,

Kayvan Sylvan 879 Lewiston Drive San Jose, CA 95136