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Letter of Comment No: 2640  
File Reference: 1102-100

**From:** jcg@silabs.com  
**Sent:** Thursday, May 20, 2004 12:05 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. It is not necessary to mislead investors by reporting stock compensation figures using an unproven method and to reduce the bottom line with a figure that does not really represent an expense to the company. Please reconsider your recommendations on this matter.

Sincerely,

Jonathan Grigsby  
7200 Chuck Wagon  
Austin, TX 78749