ikon Letter of Comment No: 3651 File Reference: 1102-100

From: ed.golden@silabs.com

Sent: Thursday, May 20, 2004 4:19 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. I am opposed to any changes to the existing laws regarding options.

Sincerely,

Ed Golden Silicon Labs 7000 W. William Cannon B1 Ste 100 Austin, TX 78735