

ikon

---

Letter of Comment No: 2633

File Reference: 1102-100

**From:** zhang@silabs.com  
**Sent:** Thursday, May 20, 2004 11:07 AM  
**To:** Director - FASB  
**Subject:** File Reference No. 1102-100, Comment on FASB Stock Option Proposal



InterScan\_SafeSta  
mp.txt (296 B...

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 strongly oppose the proposed changes to stock option related accounting rule changes. What has worked for America in the past should be let to continue. The real thing we should do is to force every company to disclose the stock options grants in more details. But stock option should not be treated as expenses.

Sincerely,

Ligang Zhang  
6308 Hillside Terrace Drive  
austin, TX 78749