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From: Sent: Betty Wang [chien_pei@yahoo.com] Wednesday, June 30, 2004 4:24 PM

To: Director - FASB

Subject:

Reference Number 1102-100

Letter of Comment No: 5768 File Reference: 1102-100

Dear Chairman Robert H. Herz,

I am writing to express my opposition to changing the accounting treatment for stock options and Employee Stock Purchase Plans (ESPPs).

The stock options are great benefit to my family and a strong motivation to work in the company. I feel I am really part of the company and I want to work hard. Most of my friends working in the high-tech companies feel the same.

The draft plan will have a negative effect on growth of the US base employment. It will lower the ability to compete with the companies in Asia. The employees in those companies work very hard because of the stock options.

I really appreciate if you could reconsider the plan.

Sincerely, Chien-Pei Wang

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