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Letter of Comment No: 2692 File Reference: 1102-100

From: Sent: jdlaumann@comcast.net Friday, May 21, 2004 6:39 PM

To:

Director - FASB

Subject:

File Reference No. 1102-100, Comment on FASB Stock Comment on FASB



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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. Employee stock purchase plans have not been shown to be abusive in any manner. In fact, they are a tremendous savings and wealth-building device for the many employees that avail themselves of this benefit.

To lump ESPP in with grants of stock options is foolish.

Please consider the plight of the normal working man or woman and eliminate ESPP restrictions from the "Share-Based Payment" amendment of FAS 123.

Thanks.

Sincerely,

John Laumann Xilinx, Inc. 10388 Byrnc Ave. Cupertino, CA 95014