ikon Letter of Comment No: 2568
File Reference: 1102-100

From: haihui@synopsys.com

Sent: Tuesday, May 18, 2004 8:50 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 oppose amendment.

Sincerely,

haihui chen 1996 Gomes Rd Fremont, CA 94539