Stacey Sutay

Letter of Comment No: 2492 File Reference: 1102-100

From: rhulach@comcast.net

Sent: Thursday, May 20, 2004 1:35 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. Please do not remove incentives for companies to provide a sense of ownership to their employees.

Sincerely,

Ron Hulfachor Silicon Labs 40 Bay Ridge Dr Apt H Nashua, NH 03062