ikon

From:

rlau@brocade.com

Sent:

Thursday, June 24, 2004 1:58 PM

To:

Subject:

Director - FASB File Reference No. 1102-100, Comment on FASB Sto Letter of Comment No:5185 • File Reference: 1102-100



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 am absolutely against this proposal.

Sincerely,

robin lau Brocade 1745 Technology drive, San Jose, CA 95110