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From: Sent: shawn\_wagoner@cree.com

Wednesday, June 23, 2004 2:57 PM

To:

Director - FASB

Subject:

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

Letter of Comment No: 5178 File Reference: 1102-100



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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 do not support the proposed changes to the way companies have to treat stock options. The company I work for uses options as a way to reward us for our hard work. I personally have benefitted from these options. If these proposed changes hurt the companies bottom line I am sure that they would stop giving out options as an incentive.

Sincerely,

Shawn Wagoner Cree 4600 Silicon Dr Durham, NC 27703