## ikon

From:

jpkishere@hotmail.com

Sent:

Tuesday, June 22, 2004 2:48 PM

To:

Subject:

Director - FASB File Reference No. 1102-100, Comment on FASB Stock Letter of Comment No: 5161 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 value my stock options/purchase plan as one of the best options available from two standpoints.

From an employee point of view, it gives people a sense of ownership since they own a part of the company and if the company does well, you do well.

From a manager's perspective, it is useful as a retention tool to keep employees, again if the company does well so does the employees..

Sincerely,

Jeremy Kurtz Cree, Inc. 540 Drolmond Drive Raleigh, NC 27615