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From: dave_malta@cree.com
Sent: Friday, June 18, 2004 8:07 AM
To: Director - FASB
Subject: File Reference No. 1102-100, Comment on FASB Stock

Letter of Comment No: 5118
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 oppose the proposed new rules that would essentially eliminate broad-based distribution of incentive stock options among high tech companies.

Sincerely,

Dave Malta
Cree, Inc.
1008 Sheet Bend Lane
Raleigh, NC 27606