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Letter of Comment No: 2654
File Reference: 1102-100

From: james_z_lee@issi.com
Sent: Thursday, May 20, 2004 7:28 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. I strongly oppose new rule.

Sincerely,

James Lee
Integrated Silicon Solution Inc.
1120 Tice Drive
Milpitas, CA 95035