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Letter of Comment No: 2617
File Reference: 1102-100

From: jon.tao@rfmd.com
Sent: Thursday, May 20, 2004 2:03 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 support the legislation that is The Broad-Based Stock Option Plan Transparency Act (S 979 and HR 1372) and The Stock Option Accounting Reform Act (S 1890 and HR 3574), and to delay the implementation of the FASB regulations.

Sincerely,

Jon Tao
RF Micro Devices
820 Neon Terrace
Fremont, CA 94536