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From:

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Sent:

Tuesday, June 22, 2004 7:30 PM

To:

Director - FASB

Subject: Save our Stock Options

Letter of Comment No: 5165 File Reference: 1102-100

I am a regular average employee who works for a small telecommunications company. Until I started at Ditech Communications two years ago I never had stock options that were worth anything. But Ditech has been doing really well since I started and the stock options have saved me and my family of 8 from allot of hard times.

Please reconsider the accounting treatment of stock options in the future! The stock options in my opinion are what fuel the economy and with the little extra people get from exercising their options it only makes the economy that much better!

This country was founded by people that worked hard for their money and by those that slaved over building this great country from the ground up!

I am no economist, but personally if I did not have stock options available to me, I would not be able to contribute to the economy of this country by traveling, buying consumer goods, eventually buying a home and would not have the job satisfaction that I currently have!

My two cents! A taxpaying citizen of the United States!

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