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From:

rtilney@brocade.com

Monday, June 21, 2004 1:46 PM Sent:

Director - FASB To:

File Reference No. 1102-100, Comment on FASB Stock Subject:



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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. After reading the proposal I feel it would be damaging to our currently unstable market. I would like to take this time to oppose this action.

Letter of Comment No: 5133

File Reference: 1102-100

Sincerely,

Robert Tilney Brocade Communications systems, Inc. 942 Santa Clara St Santa Clara, CA 95050