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Letter of Comment No: 243) File Reference: 1102-100

From:

anand.bhavankar@jdsu.com Monday, May 17, 2004 8:51 AM

Sent: 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. Stock options and ESPP is a way I am saving money for my kids education. ESPP in perticular has doubled my investment over 3 years and is a good way of appreciating the work of the employee. Please don't take this benefit away from us

Sincerely,

Anand Bhavankar 25 Birmingham Drive Columbus, NJ 08022