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Letter of Comment No: 3996
File Reference: 1102-100

From: fellis@brocade.com
Sent: Monday, June 14, 2004 2:11 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. DO NOT change how stock options are accounted for. Expenceing them will only hurt the industry.

Sincerely,

Frank Ellis
Brocade Comm. Inc.
1745 Technology Drive
San Sose, CA 95110