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Letter of Comment No: 4009 File Reference: 1102-100

From: Sent: meconomo@brocade.com Monday, June 14, 2004 4:14 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. Dear sir or madam:

Please note that I am personally oposed to the FASB Stock Option Proposal.

Sincerely,

Manthos Economou Brocade Communications Systems 213 Thatcher Lane Foster City, CA 94404