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Letter of Comment No: 2505 File Reference: 1102-100

From:

charles.monty@jdsu.com

Sent:

Tuesday, May 18, 2004 12:08 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. I fear this will adversly affect my company and will certaily unfavorably imnpact both my income and my net worth. Most importantly, my company may eliminate jobs as a result of this action in order to achieve profit goals. They may eliminate my job.

Sincerely,

Charles Monty 34 Stonehedge Way North Granby, CT 06060