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From: Sent: To: Greg Mercurio [gmercurio@yahoo.com]

Friday, April 30, 2004 12:59 PM

Director - FASB

Subject: re-consider expensing stock options

Letter of Comment No: 2140 File Reference: 1102-100

I suggest you re-consider expensing stock options. Options have fueled a lot of companies in San Jose CA that would have otherwise not been able to compete with salary and benefits of most big companies. I took a risk at a company and was able to get some stock options. They are only valuable if the company succeeds and then everyone wins. Expensing options would further drain a small companies finincial resources without any investment or productivity gain.

Greg Mercurio

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