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From: Dennis Allingham [DJAllin@LIFECORE.com]
Sent: Thursday, May 20, 2004 3:24 PM
To: Director - FASB
Subject: Stock Options

I strongly urge you to leave well enough alone. The ethical disparities in certain companies today do not result from the treatment of stock options, but are reflective of the lack of values by Senior Executives. We use stock options to motivate and offer an incentive to employees at all levels within the Company. Please do not take away this valuable tool because of the unethical behavior of a minority.

Dennis J. Allingham
CEO & President

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