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From: Larry Butler [lbutler@nuvasive.com]
Sent: Tuesday, June 29, 2004 1:06 PM
To: Director - FASB
Subject: FASB - Options

Letter of Comment No: 5672 ■
File Reference: 1102-100

Ref. File No. 1102-100

Dear Sir,

I am highly opposed to the changes presented in expensing stock options. The impact on our company would be extreme and most likely not allow us to build and develop to the extent to continue the successes we have experienced to date.

Please reconsider your proposal as is.

Regards,

Larry Butler
Great Lakes Sales Director
NuVasive, Inc.

Sent from my GoodLink Wireless Handheld (www.good.com)