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Letter of Comment No: 3220
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From: James R Drozdiak [james_drozdiak@symantec.com]
Sent: Tuesday, June 08, 2004 9:42 AM
To: Director - FASB
Cc: Adam Rak
Subject: Do not expense stock options File Reference No. 1102-100

I am sending you this email to urge you not to require companies to expense stock options. I am a new employee of Symantec and will be relying on stock options as part of my compensation plan for the future. Stock options allow me to have additional financial security in the future and to help put my children through University. Having ownership in the company drives me to work harder making it more successful. Stock options are true motivators and important strategies for funding my family's major purchases, children's education and retirement.

I believe that we can find ways to address financial reporting concerns without expensing this critical form of compensation for the ordinary employee.

James

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