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Letter of Comment No: 2699

File Reference: 1102-100

From: andrew.winiarski@citrix.com
Sent: Saturday, May 22, 2004 8:51 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 strongly oppose the proposed rule changes which would require the expensing of stock options. These changes will greatly reduce companies' ability to attract, retain, and incent employees.

Sincerely,

Andrew Winiarski
Citrix Systems, Inc
1709 Windward Av
Naperville, IL 60563