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Letter of Comment No: 5478 File Reference: 1102-100

From:

Neal, Lauren [Lauren.Neal@invitrogen.com] Tuesday, June 29, 2004 9:22 PM

Sent:

To:

Director - FASB

Subject:

Protect broad based stock option plans for rank and file employees

Dear FASB:

Re: File reference number 1102-100.

I do not support expensing of stock options.

Lauren Neal