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From: Sent:

Barry Larson [Barry.Larson@Sun.COM] Wednesday, June 23, 2004 2:39 PM

To:

Director - FASB

Subject:

File Reference No. 1102-100

Letter of Comment No: 5210 File Reference: 1102-100

I firmly believe that Employee Stock Options are a vital incentive to stimulate business development and growth in our economy. Our country needs to maintain a technical edge to offset the loss of business to cheap labor countries.

As such I do not want them to be an expense to companies.

Thank You,

Barry W. Larson

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