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Letter of Comment No: 4/8/ File Reference: 1102-100

From:

Steve Combs [SCombs@inspirepharm.com]

Sent:

Thursday, June 17, 2004 10:12 AM

To:

Director - FASB

Subject:

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I write to urge you to consider the Stock Option Accounting Reform Act of 2003 (S. 1890 and H.R. 3574), cosponsored by Senators Enzi and Reid and Representatives Richard Baker, David Dreier and Anna Eshoo. The legislation would protect broad-based stock option plans, while addressing the accounting for options granted to senior corporate executives in response to concerns over executive compensation.