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From: djohn@amkor.com
Sent: Thursday, June 24, 2004 2:06 PM
To: Director - FASB
Subject: Stock Options... Save them please - File Ref 1102-100

Letter of Comment No: 5325
File Reference: 1102-100

Hello :

I strongly support stock options. I do NOT agree with expensing them as this will curtail the high tech industry. A major motivation for personnel in companies with fresh ideas is to make money via stock options. By expensing them, you limit their effectiveness, distribution and therefore, industry productivity.

This not only harms the individual, it harms American industry and progress.

Thanks for allowing me to give you my opinions!

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