

ESPP regulations

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Letter of Comment No: 2835
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From: Singer, Mike [Mike.Singer@Fiserv.com]
Sent: Friday, May 28, 2004 3:36 PM
To: Director - FASB
Subject: ESPP regulations

As a participating employee in an Employer Stock Purchase Plan, I am asking that the FASB consider the negative impact these proposed rules will have on employees-and asking the FASB to eliminate the expensing requirement for ESPP discounts in its final rule. Thank you.

Michael C. Singer
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