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From: Sent:

Thomas D. Nadeau [tnadeau@lucidvision.com] Thursday, April 22, 2004 4:18 PM

Letter of Comment No: 1666

File Reference: 1102-100

To:

Director - FASB Subject:

File Reference No. 1102-100

Chairman Robert H. Herz:

I am writing to you today to support the committee's recent decision regarding the expensing of employee stock options which requires companies to expense options referenced in File Reference No. 1102-100.

Regards,

Thomas D. Nadeau 2 Ashbrook Drive Hampton, NH 03842 USA