

**Stacey Sutay**

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**From:** Ellen Nicosia [ellen.nicosia@autodesk.com]  
**Sent:** Thursday, April 15, 2004 1:18 PM  
**To:** Director - FASB  
**Subject:** Subject: File Reference No. 1102-100

I want to let you know that I strongly oppose the expensing of employee stock options.

Ellen Nicosia