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Letter of Comment No: 2436

File Reference: 1102-100

From: emil.kolev@jdsu.com
Sent: Friday, May 14, 2004 7:58 PM
To: Director - FASB
Subject: File Reference No. 1102-100, Comment on FASB Stock Option Proposal



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Dear Mr. Robert Herz:

I am writing in reference to FASB's invitation to comment on its exposure draft, "Share-Based Payment," an amendment of Statements No. 123 and 95. Stock options and ESPP are a part of my compensation. I absolutely oppose the FASB stock option proposal since it means that I will be less paid. I do not want to take a pay cut. This proposal needs to be stopped.

Sincerely,

Emil Kolev
10344A El Prado Way
Cupertino, CA 95014