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Letter of Comment No: 3649
File Reference: 1102-100

From: Les Armbruster [netgeru@sun.com]
Sent: Thursday, June 03, 2004 11:27 AM
To: Director - FASB
Subject: File Reference No. 1102-100

Employee Stock Options help create a stronger bond between the employee and their company. There are very few ways these days to increase employee ownership in their company and eliminating Stock Options breaks this bond.

Sincerely

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