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From:

pbrodie@brocade.com

Sent:

Monday, June 14, 2004 1:19 PM

To:

Director - FASB

Subject:

File Reference No. 1102-100, Comment on FASB Stock Option Proposal

Letter of Comment No: 399/ File Reference: 1102-100



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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. I am strongly opposed to these new rules as they will ultimately impact the competitiveness and profitability of my company. Please consider my statements when acting upon these new proposed rules and regulations.

Sincerely,

Paul Brodie Brocade Communications Inc. 1745 Technology Drive San Jose, CA 95110