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Letter of Comment No: 3984 File Reference: 1102-100

From:

poconnor@brocade.com

Sent:

Monday, June 14, 2004 12:35 PM

To:

Director - FASB

Subject:

File Reference No. 1102-100, Comment on FASB Stock Upuon 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. I am opposed to this measure. Taking away a benefit that employees receive from their employer will only make the difficult econcomic time we are experiencing more difficult. The stock options and espp are a way for my family to supplement the income that has decreased over the last several years because of the back job market.

Sincerely,

patricia o'connor Brocade Communications 134 estates street livermore, CA 94550