Reference Number 1102-100

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Adam Gilberd [agilberd@macrovision.com]

From: Sent:

Wednesday, June 30, 2004 3:32 PM

To:

Director - FASB

Subject: Reference Number 1102-100

Chairman,

I oppose the expensing of stock options by corporations, and am a firm believer that current treatment of options is one way we keep productivity levels so high in this country. Having an optional ownership in your employer has always been a reason for employees to work that much harder, and to remain loyal over time.

Letter of Comment No: 5767

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Personally, options have helped me to purchase my first home, and have helped to fund my children's college funds.

Thank you for your consideration.

Adam Gilberd

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