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Letter of Comment No: 1832
File Reference: 1102-100

From: Alexis Velasco [alexis.velasco@autodesk.com]
Sent: Friday, April 23, 2004 7:06 PM
To: Director - FASB
Subject: File Reference No. 1102-100

I wanted to take a moment to express my very strong position against expensing stock options.

Thank you.

Alexis Velasco