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**Letter of Comment No: 3235**  
**File Reference: 1102-100**

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**From:** Andrew Le [andrew\_usa@yahoo.com]  
**Sent:** Thursday, June 03, 2004 3:49 PM  
**To:** Director - FASB  
**Subject:** FAS123 - Expensing of Stock Options

Hi,  
Please do not expense stock options since these broad-based employee stock option plans not only enhance productivity but also benefit shareholders by better aligning employee and shareholder interests.  
Regards,  
Andrew

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