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**From:** Allison Barker [allisonb@cisco.com]  
**Sent:** Thursday, June 10, 2004 1:54 PM  
**To:** Director - FASB  
**Subject:** File Reference No. 1102-100

**Letter of Comment No: 3728**  
**File Reference: 1102-100**

Chairman Robert H. Herz:

I'm sending this in email to strongly oppose any expensing of employee stock options for corporations. U.S. companies need stock options to compete with other countries on a global basis. Company stock options is a strong incentive for increased productivity, a large concern during this time of fragile economic conditions. And as a non-managerial employee, stock options are a great motivator for me, particularly when pay raises are hard to obtain despite exemplary employee performance.

Thank you.

Allison Barker