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**Letter of Comment No: 3714**  
**File Reference: 1102-100**

**From:** Eric Nelson [ernelson@cisco.com]  
**Sent:** Thursday, June 10, 2004 2:43 PM  
**To:** Director - FASB  
**Cc:** savestockoptions@cisco.com  
**Subject:** Save Stock options

Please do not allow FASB to require the expensing of stock options, I see it as a penalty to well run companies.

The way I see it to make companies expense stock options is to make them stop giving stock options, which only hurts the employee's not the company.

-Eric Nelson

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6/15/2004