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From: Viers, Mark [mark.viers@intel.com]

Sent: Monday, May 03, 2004 5:16 PM

To: Director - FASB

Cc: ivig

Subject: File Reference No. 1102-100

To the Financial Accounting Standards Board:

I am writing to argue in favor of maintaining the current ability of companies to expense or not expense stock options. I am sure that you have heard all of the corporate arguments to justify non-mandatory expensing. My perspective is more personal.

Letter of Comment No: 2170

File Reference: 1102-100

I am just one of 70,000 plus Intel employees who have received stock options. I am not an executive and I don't see how expensing my options will help to curb corruption.

In my view stock, options have acted as a type of bonus. They have enabled me to be less dependent on government and others for sending my sons to college. They have also worked as an incentive for staying at Intel, one of their designed purposes.

Some of the options that I have received have appreciated greatly, while some are still "under water" and will never be of any value to me. I don't know how you can set an expense value when you can't predict how much they will be worth at the time of exercise.

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