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Letter of Comment No: 3204
File Reference: 1102-100

From: Galina Suslova [galina_suslova@symantec.com]
Sent: Monday, June 07, 2004 6:14 PM
To: Director - FASB
Cc: Adam Rak
Subject: File Reference No. 1102-100
Importance: High

Dear Chairman Robert H. Hertz:

The FASB released a draft plan saying that they intend to treat stock option as an expense.

In my professional experience, in the Silicon Valley and strong personal believe that it only will hurt US High Tech economy across the states and especially in the Valley. As an employee of Symantec I ve been highly motivated to work for the corporation that makes you part of the investor team.

Stock is not an expense and should not be treated this way. Because of stock, I am able to rent and simply survive in the Silicon Valley as a single parent, professional with postgraduate education. Why create more poverty? Why not motivated people? In addition, why Not retain professional talent in the High Tech organizations and public organizations as Symantec.

The cost of a stock option is accounted into dilution of earnings per share and EPS by itself is reflecting real market value of the Corporation.

Please use your professionalism to stop the FASB initiative that will ruin partnership between High Tech workforce and American Great Companies.

Sincerely,

Galina Suslova

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6/8/2004