

**ikon**

**Letter of Comment No: 1113**  
**File Reference: 1102-100**

**From:** Clark Sessions [csession@cisco.com]  
**Sent:** Wednesday, April 21, 2004 9:46 AM  
**To:** Director - FASB  
**Subject:** File Reference No. 1102-100

Attention Chairman Robert H. Herz

Dear Mr. Chairman,

I wanted to let my voice be heard concerning the expensing of stock options. I have worked for my employer for 3 and 1/2 years, and one of the major draws to joining this company was their employee ownership through stock options. Having a vested interest in the company, it has motivated me to work harder and feel like there would be direct results of my teams efforts in my personal financial success as well as my employers.

I feel that if stock options were to be expensed and my employer were to stop offering the options to employees, a great deal of talent would no longer have a reason to stay, and the company's ability to use this talent to be a leader their field would be greatly challenged.

I urge you and your panel to consider a different way to deal with this issue, such as expensing only the Senior management's options but to allow ordinary workers to continue the win-win relationship that has driven the high-tech revolution. Without these options, much of the American leadership in technology and Internet technologies would not have occurred. Please do not harm something that is working well for everyone.

Sincerely,

Clark Sessions

Clark Sessions	e_mail: csession@cisco.com	
Sun Systems Admin	voice: 919.392.0681	.    .    .
TACSUNS team	mobile: 919.949.1491	Cisco Systems, Inc.

-----