

ikon**Letter of Comment No: 1761**
File Reference: 1102-100

From: Marquart, Justin R [justin.r.marquart@intel.com]
Sent: Friday, April 23, 2004 1:40 PM
To: Director - FASB
Cc: Marquart, Justin R
Subject: File Reference No. 1102-100
Importance: High

To whom it may concern,

I am writing to let you know that I oppose any legislation that would require the expensing of stock options. Please understand:

- Our company provides stock option grants to ALL employees (NOT JUST EXECUTIVES). These grants are a wonderful part of our compensation plan giving everyone a stake in the company and leg up on their future.
- If the decision is made to expense options most companies will continue to give their executives stock options but will likely halt options for the rank and file workers. This will further divide the have's and the have-nots for an accounting measure that is inaccurate and not necessary. How can you accurately value a non traded stock option? The answer is: You can't.... This is flawed!
- Please take the time to properly consider your position on this and DO NOT vote to treat stock options as an accounting expense

I urge you to do the right thing here... This decision has far reaching implications to an American workforce that has dealt with a lot of negative issues the past few years. To take away our right to stock options would be bad for the morale and momentum of this economy.

Thank you!

Justin.
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