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From: Gregg Plummer [gplummer@cisco.com]

Sent: Monday, April 19, 2004 5:04 PM

To: Director - FASB

Stacey Sutay

Subject: File Reference No. 1102-100, addressed to "Chairman Robert H. Herz

I am a high tech worker and I can tell you that the move to expense stock options will have a negative impact on the ability of the industry to grow in the US. Additionally, as a CPA and stock investor my feeling is that the ability to estimate the forward-looking impacts are ill-conceived and prone to error and correction. I would suggest that the average investor will not understand the impacts and the sophisticated investor already recognizes the magnitude of the issue through disclosures.

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