

Message

Letter of Comment No: 242  
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**Stacey Sutay**

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**From:** Sunil Gul Wadwani [swadwani@cisco.com]

**Sent:** Monday, April 19, 2004 6:16 PM

**To:** Director - FASB

**Cc:** swadwani@cisco.com

**Subject:** I understand that U.S companies have been asked to treat Stock Options as an expense:

Please understand:

A lot of us in Silicon Valley have close links with the companies we work with especially since they provide more than just a salary, medical coverage and other perks. They allow us to share part of the company by granting us shares that motivates and aligns us more closer with the companys direction and policies.

That (believe it or not) makes more of us feel needed and motivated at the workplace.

Please reconsider any act that makes it difficult for companies to have employees participate in any stock ownership plan.

Sincerely

Sunil Wadhwani

4/20/2004