

ikon

---

**From:** Chris Martino [cmartino@cisco.com]  
**Sent:** Tuesday, April 20, 2004 12:08 PM  
**To:** Director - FASB  
**Cc:** cmartino@cisco.com  
**Subject:** File Reference No. 1102-100,

**Letter of Comment No:** 1055  
**File Reference:** 1102-100

Chairman Robert H. Herz,

My name is Chris Martino, I have been an employee at a high technology company in California for the past 11 years. During that time, I have been receiving stock options from my employer. Those options have helped me buy a beautiful home for my family as well as paid for my children to attend college. With out those stock options, I could have never accomplished what I have accomplished today. I truly believe that if this benefit is forced to stop, our company, as well as several other companies will indeed lose alot of good employees. I feel alot of hopes and dreams that people are saving for through the stock option program will diminish.

So I ask from you, please do not diminish the hopes and dreams of the working forces through the passing of draft plan to treat stock options as an expense.

Regards,  
Chris Martino