Len Tatore

Letter of Comment No: 1693 File Reference: 1102-100

From: Mahrle, Scott R [scott.r.mahrle@intel.com]

Sent: Thursday, April 22, 2004 7:10 PM

To: Director - FASB

Subject: File Reference No. 1102-100

Dear FASB Director.

I am providing my input to your consideration of requiring employee stock option plans to be expensed. My Company currently does provide a broad-based employee stock option plan. My company's ability to provide this broad-based employee stock option plan gives my company a competitive advantage in the global marketplace.

If you change the current accounting requirements you will take away my company's competitiveness and negatively affect my future earnings potential.

Best Regards, Scott Mahrle