Len Tatore

Letter of Comment No: 1365 File Reference: 1102-100

From: Anand Mahendrakar [amahendr@cisco.com]

Sent: Wednesday, April 21, 2004 4:36 PM

To: Director - FASB

Subject: File Reference No. 1102-100

To,

Chairman Robert H. Herz, **FASB**

Reference: Employee Stock Option Expensing

File Reference # 1102-100

Stock options to employees really help in ownership and motivates employees towards greater achievement. It also help achieve personal goals like buying home, education for children.

Thus I would like support for not expensing stock options, especially at unrealistic high evaluation.

Thanks, Anand

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