Letter of Comment No: /39 File Reference: 1102-100

## Stacey Sutay

From: Amit Sahasrabudhe (asahasra) [asahasra@cisco.com]

Sent: Monday, April 19, 2004 4:53 PM

To: Director - FASB

Subject: File Reference No. 1102-100

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To

Chairman Robert H. Herz,

Broad-based employee stock option plans are an important engine of economic growth in the U.S. By giving employees at all levels a chance to own a "piece of the rock", broad-based stock option plans fuel innovation and the entrepreneurial spirit, increase productivity and boost shareholder returns.

I kindly urge you NOT to expense stock options and consider this request when the FASB finalizes its policy on stock options expensing guidelines/laws.

Thanks, Amit Sahasrabudhe