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Letter of Comment No: 565 File Reference: 1102-100

From: Matthew Schneider (matschne) [matschne@cisco.com]

Sent: Tuesday, April 20, 2004 9:22 AM

To: Director - FASB

Subject: File Reference No. 1102-100

Chairman Robert H. Herz,

I am writing in regards to the upcoming decision regarding the expensing of employee stock option grants. As an employee of a current tech driven company, and a former employee of several others, I urge you not to change the policy regarding the expensing of stock options. Stock option provide a critical means for technology companies to compensate their employees when every dollar is needed to continue the survival of the company and drive our economy.

Any changes to the stock option expense policy will have great impact to the technology community and particularly to the DC Metro Community in which I live.

Thanks!

Matt



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