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**From:** Chris Norman (chnorman) [chnorman@cisco.com]  
**Sent:** Wednesday, June 23, 2004 10:17 AM  
**To:** Director - FASB  
**Subject:** File Reference No. 1102-100

**Letter of Comment No: 5222**  
**File Reference: 1102-100**

Dear Mr. Chairman,

I urge you to please stop the plan to treat stock options as an expense. My stock options are a primary source of my retirement plan since I haven't been able to save much in the past few years. My stock options are a major factor in the pride I have in working so hard. I am in the technology field, and as you know, this field has suffered a blow in growth and has undergone major downsizing since 2000. I work very, very hard to keep my job since the competition for jobs is so fierce. I have not had a raise in 3 years due to slow growth. My stock options are the main benefit I have that keeps my morale going during this time of market recovery.

Please don't allow this plan to go forward.

Best Regards,  
Chris

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