Message

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Letter of Comment No: 4319

File Reference: 1102-100

From: Br

Bryan Stewart [bstew@cisco.com]

Sent:

Monday, June 14, 2004 10:52 AM

To:

Director - FASB

Cc:

savestockoptions@cisco.com

Subject: File Reference No. 1102-100

Chairman Robert H. Herz,

As a employee of Cisco Systems I feel that part of my pay plan will be gone with expensing Stock Options. As you already know the "little people" like me will not get any stock once this ruling is put into effect. So you can see why I feel it is in my best interest to send this Email.

TIA,

Bryan K. Stewart, Systems Engineer Cisco Systems, Inc. 5275 Parkway Plaza, Suite 100 Charlotte, NC 28217

http://www.cisco.com/go/nc E-mail: bstew@cisco.com

E-Page: brystewa@epage.cisco.com

Voice: (704) 357-5161 Fax: (704) 357-5164 Pager: (800) 365-4578 Cellular: (704) 819-6958

TAC: (800) 553-2447