

Len Tatore

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From: David Jansen [djansen@cisco.com]
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To: Director - FASB
Subject: File Reference No. 1102-100

Hello Chairman Robert H. Herz,

I want to take a few moments to discuss the importance and motivation behind stock options. In my opinion, there is no better way to motivate talented employees, sense of ownership created by stock options is part of the driving force behind the advances in information technology that take place throughout the industry. Broad-based options also provide creating a partnership model of the corporation, boost to productivity, maintain culture just to name a few.

I see options as a motivation tool to enhance employee productivity, employee retention, competitive marketplace, ownership; eliminating broad-based plans will curtail job growth.

Thank You for your time and support.

Best Regards.
Dave

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