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**Letter of Comment No: 1147**  
**File Reference: 1102-100**

**From:** Peter Trusevitch [ptrusevi@cisco.com]

**Sent:** Wednesday, April 21, 2004 11:42 AM

**To:** Director - FASB

Chairman Robert H. Herz:

I implore you to reconsider the importance of stock options as it pertains to employee ownership. Our nation needs this important compensation methodology to compete in the global marketplace.

Clearly a few bad apples have spoiled the bunch. Let us not wholly discard a concept that has worked successfully to build globally competitive organizations such as the one we have built here at Cisco Systems.

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