Stacey Sutay

Letter of Comment No: 347
File Reference: 1102-100

From:

Tim Coogan [ticoogan@cisco.com] Monday, April 19, 2004 9:11 PM

Sent: To:

Director - FASB

Subject:

Save Stock Options Attn: Chairman Robert H. Herz File Reference No. 1102-100

Chairman Herz.

A fundamental cornerstone of American business is the spirit of risk and innovation. The High Tech industry has fostered these two virtues in part with stock options. I would have left the technology industry without the incentive provided by options and would hope that FASB would allow the industry to continue leading American business and technology into the future. We do not need another industry to fall victim to the malaise that has turned other enterprises into underperforming bureaucracies.

Kindest Regards,

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