ikon

From: Bob Anderson [bobande@cisco.com] Tuesday, April 20, 2004 4:16 PM Sent:

Director - FASB To: Subject: File Reference No. 1102-100, attn: Chairman Robert H. Herz.

Chairman Robert II. Herz,

In regards to stock options, if the issue is governance by Corporate Officers, then account and expensed their options. The current proposed FASB plan mainly hurts the lower level people. I have an administrator who is a divorced mother with two children. Her options enabled her to have a down payment on a house and move from an apartment in a poor neighborhood.

Letter of Comment No:824

File Reference: 1102-100

Expense the options of those you want to patrol, the top executives. Expense the top five at each company that receive options. That is, if you are serious. Has anyone thought about governance in the government, there are many areas where pork project dollars could aid education. Sincerely,