## ikon

From: Sent: Frank J. Rodriguez (frarodri) [frarodri@cisco.com]

To:

Thursday, April 22, 2004 10:54 AM

Cc:

Director - FASB savestockoptions@cisco.com

Subject:

Re:File Ref.#1102-100

To: Chairman Robert H. Herz

Dear Mr. Herz,

I am writing you to let you know that I am NOT in favor of expensing stock options. Receiving options has, I believe, had a substantial impact on the quality of life that I can provide for my family. Planning for the future, they also factor in heavily as I plan for helping to put my children through college.

Letter of Comment No: 1493

File Reference: 1102-100

In addition, I believe stock options play a crucial part in allowing US based corporations remain competitive if not ahead of foreign based companies that have no plans of changing their options policies.

Regards, Frank J. Rodriguez