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From: Mark Brillhart (mbrillha) [mbrillha@cisco.com]
Sent: Wednesday, April 28, 2004 10:45 AM

To: Director - FASB

Cc: savestockoptions@cisco.com
Subject: File Reference No. 1102-100

Chairman Robert H. Herz

The United States of America must remain technically competitive to thrive and continue to create the jobs of tomorrow. Technology leaders will continue to create jobs and fuel economies (as they have in the past). America must not allow this advantage (that we currently have) to slip away. Employee ownership is a key tool that core technology companies use to attract, retain and most importantly, motivate the top talent in the world. Stock options are the primary vehicle to enable employee ownership which results in tremendous commitment, pride, performance and execution. If this vehicle is taken away our nation will be at a considerable disadvantage with others that will not have such restrictions placed on enabling employee ownership. In these uncertain economic times I strongly encourage you to not take any action on the expensing of stock options since any such action may have a negative impact on the long term future of our technology industry and our country. Please consider the total impact on many Americans that any FASB action regarding the expensing of stock options will have before making a final decision.

Letter of Comment No: 2058 File Reference: 1102-100

Thank you for the opportunity to voice my concern

Mark V Brillhart