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Letter of Comment No: 2043 File Reference: 1102-100

From: Mike Aaron [maaron@cisco.com]
Sent: Tuesday, April 27, 2004 2:16 PM

To: Director - FASB

Subject: File Reference No. 1102-100

## Chairman Robert H. Herz,

I urge you... Do NOT approve the expensing of broad-based options. As an employee with company ownership I can directly state that these options affect the way I address my everyday work. The people make the company successful.

Approving this change is NOTHING short of an "ENRON" in it's impact on those who look at options as a part their retirement and financial future.

Cordially,

## Mike Aaron

Systems Engineer - BellSouth Team Cisco Systems, Inc 500 Northrldge Road, Atlanta, Ga. 30350 IP Phone: 678-352-2823



"Whatever you can do, or dream you can, begin it. Boldness has genius, power and magic in it." -Goethe