

ikon

Letter of Comment No: 1974
File Reference: 1102-100

From: Bill McCarthy (wimccart) [wimccart@cisco.com]

Sent: Monday, April 26, 2004 7:26 PM

To: Director - FASB

Subject: File Reference No. 1102-100

Mr.. Herz,

I would appreciate your re-consideration of FASB treatment of options. I am part of a huge generation of technology workers whom have been very willing to compromise retirement benefits in the future in exchange for options today that might create wealth. A calculated risk certainly on my behalf, but one that has been beneficial to date.

I have owned two companies and worked in technology for 15 years. Please allow the treatment of options to remain as it has been historically.

Regards.

William D. McCarthy