

ikon

From: Steve Berger (sberger) [sberger@cisco.com]
Sent: Thursday, April 29, 2004 4:54 PM
To: Director - FASB
Cc: savestockoptions@cisco.com
Subject: File Reference No. 1102-100,

Letter of Comment No: 2095
File Reference: 1102-100

Director,
Stock options are extremely important to me and my family for many reasons. It has helped pay for college education and allowed our children to graduate with out incurring debt. As part owner of Cisco systems it is a tremendous motivator to continually strive to improve employee productivity and customer satisfaction. Please do not change the rules and regulations for employee stock options. It will have a very negative impact to attract and retain top quality employees also.
Thank you for your consideration.

Steve Berger
Major Account Manager
Cisco Systems
4690 E. Fulton
Building C, Suite 201
Ada, MI 49301
Bus: 616-940-2334
Mobile: 616-293-2905