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Letter of Comment No: 1601 File Reference: 1102-100 From: Nader Nanjiani (nnanjian) [nnanjian@cisco.com]

Sent: Friday, April 23, 2004 11:52 AM

To: Director - FASB

Cc: savestockoptions@cisco.com

Subject: Please Don't Turn Off the Light at the End of the Tunnel

Dear Director:

What do you suppose most of us working in the high-risk, high-intensity, high burn-out tech industry have to look forward to? Stock options going up, of course. The nature and demands of innovation are extra-ordinary. Is it not fair that the rewards be so as well? Stock options, against popular opinion, don't make ordinary employees rich. They don't beget corrupt practices. They only offer a just reward for having worked long and hard in a demanding industry.

For those who misuse stock-options at the higher echelons of management, please feel free to regulate the top five executives of a company from acquiring and accumulating stock options. But for us, the majority of the middle class America working towards a future, please don't turn off the light at the end of the tunnel.

Sincerely,

Nader

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