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**Letter of Comment No: 715**  
**File Reference: 1102-100**

**From:** Kenny Cha [kcha@cisco.com]  
**Sent:** Tuesday, April 20, 2004 5:52 PM  
**To:** Director - FASB  
**Subject:** File Reference No. 1102-100 ATTN: Chairman Robert H. Herz

Chairman Robert H. Herz,

As an employee of Cisco Systems I am deeply concerned the FASB is intending to treat stock options as an expense. As a person in his late 20s & a soon to be father, my stock options are served as a very important aspect of financial support for my family. Stock Options are vital to Americans & International employees like myself. Without Stock Options, we wouldn't feel the sense of pride we have for working at Cisco, no need for retention, & our company moral would be at an all time low.

I hope you come to realize this will do more harm than good to our US corporations and economy.

Regards,  
Kenny Cha

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