## Stacev Sutav

Wade Ritter [writter@cisco.com] From: Sent: Monday, April 19, 2004 10:55 PM To: Director - FASB

File Reference No. 1102-100 Subject:

Chairman Robert H. Herz.

I have received stock options from Cisco Corporation. I considered myself a middle class worker. I hope the options will be worth more one day as the economy improves. They would be used to help pay for college expenses of my children.

Letter of Comment No. 3/3 File Reference: 1102-100

I do not believe that the draft plan treating stock options as an expense will be good for the American Workers. It is unfortunate that corporations allowed malfeasance to take place, but punishing the American Worker is not the answer. I believe that many of the perception problems concerning stock options have been publicly discussed and debated. There is not a mandate to handle stock options as an expense. Expensing stock options will have unintended consequences on the American worker. I ask you to please reconsider.

Thank you and Best Regards,

Wade Ritter CCDA/CCNA

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