

Stacey Sutay

From: Ron Evans [ronnevan@cisco.com]
Sent: Monday, April 19, 2004 4:40 PM
To: Director - FASB
Subject: Stock Options debate (File Reference No. 1102-100)

Letter of Comment No: /2/
File Reference: 1102-100

Dear Chairman Robert H. Herz,

I work for Cisco Systems as a software engineer, in Raleigh North Carolina. I just wanted to let you know that my stock options are a key part of my financial roadmap for me and my family. In addition, receiving stock options makes me a part owner, and I take pride in that fact. I think it is a key motivation tool. I'm asking you to not harm this program in any way. Your decision will impact real people. Thanks for your time.

Regards,

Ron