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From: Kip Sides [ksides@cisco.com]
Sent: Monday, April 26, 2004 12:48 PM
To: Director - FASB
Subject: Do not expense Stock Options

Stock Options are key component to the competitiveness of the high technology sector. Breakthrough products and services need a collection of passionate people to come together and leave behind more secure, proven, markets, products and fields of employment. Stock options are a vital motivator in attracting these passionate people.

Stock options have been a very important part of my compensation. They have paid for our house and helped strongly in the education, medical and expenses in general of raising our children. Children that need to have the best to lead future productive lives and contribute to this country and the world.

Sincerely,

Kip Sides
Kip Sides
Manager of Product Marketing - 3700 & 3600 Series Multiservice Routers
Ph: (408) 526-4329
Fax: (408) 853-2456
3700 Series:
<http://www.cisco.com/go/3700demo>