Letter of Comment No: 1920

File Reference: 1102-100

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From:

Brenden Buresh (bburesh) [bburesh@cisco.com]

Sent:

Monday, April 26, 2004 12:31 AM

To:

Director - FASB

Cc:

savestockoptions@cisco.com Subject: File Reference No. 1102-100

Chairman Robert H. Herz,

Please reconsider your proposal to make companies account for employee stock options as an expense for accounting purposes. The current system of stock option disbursement and accounting works well and allows companies to reward a more comprehensive group of employees vs just a small subset.

Thank you.

Brenden Buresh

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