

ikon**Letter of Comment No:** 528
File Reference: 1102-100

From: Ernesto Bautista [ernbauti@cisco.com]
Sent: Tuesday, April 20, 2004 11:49 AM
To: Director - FASB
Cc: Ernesto Bautista (E-mail); savestockoptions@cisco.com

Dear Mr. Chairman Rober H. Herz,

I need your help. I'm sure that you have received several letters, email, faxes, voice messages and just plain people talking to you about the issue of Expensing Stock Options, file reference no. 1102-100. I am just one person in this beautiful country of ours, United States of America. The beauty of this country is it was built by people looking for a better life, not just for themselves, but for their children and family members. This is why I am writing to you about supporting me and others that receive stock options from companies who provide and give back to employees.

Without the stocks that I have received, we would not have our home here in the San Jose, CA area. Living in the Bay Area of California is expensive and we all need the support from each family member to help pay the bills. This is why I am very excited for working with a company, like Cisco Systems, that provide back to its employees. If companies have to expensive the stock options that it provides for employees it will be very hard and difficult for us, yes us the workers, to make a good living and provide back to my family and community.

This is why I am against this new plan, idea, method, bill, of having companies to expensive the stock options. We all need your help in America to help each and every person in America to provide a better life for there family.

So am asking you to help me and others with our goals of making the right decision. Please do not have companies expense stock options. This will not be good for the economy and for Wall Street.

Thank you,
Mr. Ernesto Bautista, USA citizen
2271 Mesa Verde Drive
Milpitas, CA 95035

4/20/2004