ikon

From: Sent: Piotr Jarzynka (pjarzynk) [pjarzynk@cisco.com]

Friday, June 11, 2004 3:34 AM

To:

Director - FASB

Subject:

File Reference No. 1102-100



InterScan_SafeSta mp.txt (296 B...

Dear Robert H. Herz,

I am totally against stock option expensing stock option as it could have a dramatic impact on American high tech leadership and certainly slow down the grow of technology in our society.

Letter of Comment No: 3403

File Reference: 1102-100

-Peter

Peter (Piotr) Jarzynka, CCIE #4737 Network Consulting Engineer EMEA CISCO SYSTEMS UK Ltd.

Tel: +44 (0)20 8824 8347 Mob: +44 (0)7802 625 236

VM: 8-44-48347