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Letter of Comment No: 3715
File Reference: 1102-100

From: Sri Sriharan [sthambir@cisco.com]
Sent: Thursday, June 10, 2004 2:13 PM
To: Director - FASB
Cc: savestockoptions@cisco.com
Subject: File Reference No 1102-100

Dear Chairman Robert H. Herz,

Cisco is a company that draws the best talent from the whole world, the very reason people work is because of the excellent benefit cisco provides for all its employees. Stock Options are the ways by which talents are retained in the company, this has been a great motivation for us to work in Cisco, Innovate new technology and help this country to stay abreast of cutting edge technology and make US stronger because of sound economic growth.

I strongly urge you not to expense stock options as it will affect our employee morale and productivity. Stock options helps an employee to benefit from Company's success and in turn the share holders of this company benefit from its success as well.

Cisco has been very generous towards its employees in granting stock options to retain the talent, this is the way industry should lead the way to be successful in the path of "Innovation".

Thanks,
Sri Sriharan

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6/15/2004