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From: Sent: Kevin Johnston [kejohnst@cisco.com] Thursday, June 10, 2004 10:48 AM

To: Subject: Director - FASB Stock Options Letter of Comment No: 3396 File Reference: 1102-100

I would like to voice my displeasure with the proposed treatment of stock options. Stock options have been a great way to retain talented people as well as help a company grow. Seems like an accounting change is a very short sighted solution to a problem that does not really exist.

Thank you for listening.

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