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Mike Adler (miadler) [miadler@cisco.com]

From: Sent:

Thursday, June 10, 2004 9:09 AM

To:

Director - FASB

Cc:

savestockoptions@cisco.com

Subject: File Reference No. 1102-100 - Stock options program

Dear Chairman Robert H. Herz,

Please help us keep the stock options program going, my company Cisco Systems, Inc. and every US company needs it.

Letter of Comment No: 3759 File Reference: 1102-100

During these harsh economic time when the high tech jobs are still very scarce and the high tech economy in a recovery process we need every incentive to keep up us motivated and moving forward.

I personally on the third job now since 1999 and some of my stock options from the previous companies are way "under water" but some other stock options recovered very nicely and I truly count on my stock options plan to put three of my kids through the college.

I am counting on stock options plan and I am counting on you Mr. Hertz to keep this great program going, after all isn't it the American way work hard and achieve and succeed and we all believe stock option program is a great catalyst to keep us motivated and be successful and keep that tag "made in USA".

Thank you and God Bless America,

Mike Adler Technical Marketing Engineer Cisco Systems, Inc. miadler@cisco.com