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Letter of Comment No: 979 File Reference: 1102-100

From: /

Angela Scaletti (ascalett) [ascalett@cisco.com]

Sent:

Tuesday, April 20, 2004 12:26 PM

To:

Director - FASB

Subject: File Reference No. 1102-100

Chairman Robert H. Herz,

Please do not expense stock options, especially at an unrealistically high valuation. Stock options have helped me build a desire to work, it has influenced me to try harder for my company and to not take my position here at Cisco for granted. Stock Options have motivated me to achieve higher goals for both myself and the team I work with. They have helped me put personal long term dreams into my actual future...This year I will be using stock options for my wedding that my parents could not afford to help with. I also plan to use my stock options in the near future to help me buy a home so I can start a family. Without stock options offered by my company there is no way any of these dreams could come true for me & my future family.

Thank you for your understanding, Angela Scaletti