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Letter of Comment No: 914

File Reference: 1102-100

From: Austin [anjaka@cisco.com]
Sent: Tuesday, April 20, 2004 2:52 PM
To: Director - FASB
Cc: savestockoptions@cisco.com
Subject: File Reference No. 1102-100

Chairman Robert H. Herz:

Please do not expense the stock option plan. The stock options has been a great incentive and helpful financially. It has not only benefited me but also my family. I have my parents in Africa and the stock option plan has enabled me to send portion of my money to them, it is a very small amount but it goes a long way and expensing the option will make it a little more difficult

Thank you
anjaka

4/20/2004