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Letter of Comment No: 896
File Reference: 1102-100

From: Rene Robles [rrobles@cisco.com]
Sent: Tuesday, April 20, 2004 2:22 PM
To: Director - FASB
Subject: File Reference No. 1102-100

Mr. Chairman Robert H. Herz,

I am an employee of Cisco Systems Inc. I am urging you NOT to expense stock options. Because of the stock program available to me I have a future here in the Silicon Valley. I am native to this Valley and I plan to live a long life with my family here. If "perks" like the option plan are not available I cannot be successful here in my HOME, and be forced to relocate.

The future of my family relies on my options and my employee purchase options...