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Letter of Comment No: 757  
File Reference: 1102-100

**From:** John Hanners [jhanners@cisco.com]  
**Sent:** Tuesday, April 20, 2004 8:04 PM  
**To:** Director - FASB  
**Cc:** savestockoptions@cisco.com  
**Subject:** File Reference No. 1102-100

Dear Chairman Robert H. Herz,

I would like to express my concerns about expensing stock options. Please Do Not expense stock options since they give the employees ownership in a company. The stock options have been a vital part of my growth , company moral and have helped our family financially. This is important aspects of wanting to work and stay with a great U.S. company such as Cisco. I am concerned that more jobs will be lost to overseas companies due to these changes, if they are implemented. Isn't the objective of the U.S. government along with the FASB to maintain and create worthwhile jobs for the people within our country?

thank you for your attention ,

John Hanners