

Stacey Sutay

From: Lydia Hill (lydiah) [lydiah@cisco.com]
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To: Director - FASB
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Chairman Robert H. Herz,

I would like to urge that corporate stock options not be expensed.

My employer, Cisco Systems, provides stock options to employees, and these options are a key factor in motivating and retaining key talent. The current economic environment can only continue to improve with positive influences, and not expensing options is key.

Regards,
Lydia Hill

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