Stacey Sutay

From: Michele Romanello [mromanel@cisco.com]

 Sent:
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 To:
 Director - FASB

Subject: File Reference No. 1102-100

Chairman Robert H. Herz.

I urge you to consider NOT expensing stock options. I work for Cisco Systems, where the stock option plan is a key, critical enhancement to our benefits package. It is one of the reasons why I have stayed with Cisco. Honestly, I believe I have a lot more at stake at Cisco rather than just a job - I am an owner of this company. I want to make it as successful as possible and stay with them as long as I can. It is a great motivator to me and my peers at Cisco.

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I believe there is an unfair perception in the market that stock options are for a company's leadership, one more "perk" that separates executives and their comp packages from the "workabees". Well I AM a workabee and I can testify that getting options as a result of performance keeps employees focused on the bottom line. I believe it is as John Chambers says that if you own a house you treat it much better than if you just rent.

I am very concerned about the additional burden stock option expensing will add to US technology leadership. The artificially high valuation for a stock option required by FASB will eliminate stock options as a tool which has driven innovation and productivity.

Please reconsider your stock option expense plans. You will do more to hurt the technology segment that you may realize.

Thank you for your consideration.

Michele Romanello
AT&T Account Manager
Office: 212-714-4467
Cell: 914-552-7850
Email: mromanel@cisco.com