

Stacey Sutay

From: M Rezaian (mrezaian) [mrezaian@cisco.com]
Sent: Monday, April 19, 2004 6:37 PM
To: Director - FASB
Cc: savestockoptions@cisco.com
Subject: File Reference No. 1102-100

Dear Chairman Robert H. Herz,

I hope you can reconsider and not expense stock options, especially at an unrealistically high valuation. Stock options have been very help in retaining top talent and providing an incentive to our employees. I can speak on my behalf and tell you that it brings much value just knowing that I am a shareholder. It definitely brings a add value in the way we work and operate.

I hope you don't allow stock options to be expensed, for this will be a big blow to many of us who work knowing that stock options are our future. Stock options bring another since of security in our lives for many of us in the work force, please don't take that away.

Sincerely,
Mo Rezaian
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