

**Stacey Sutay**

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**From:** Anne Commisso [acommiss@cisco.com]  
**Sent:** Monday, April 19, 2004 6:10 PM  
**To:** Director - FASB  
**Cc:** savestockoptions@cisco.com  
**Subject:** File Reference No. 1102-100

Dear Chairman Robert H. Herz:

Please do not support the expensing of stock options, especially when at an unrealistically high valuation.

Owning part of my company's stock helps me to feel more aware of my actions and how they support the company's overall success. I don't just receive a paycheck from my employer, I also tie the success of the company to my individual contributions, which makes it more meaningful. Stock options are a powerful motivator, and have made Cisco Systems one of the best companies in San Jose and Silicon Valley to work for.

Many Thanks for your consideration on this matter.

Sincerely,

Anne Commisso

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