## Stacev Sutav

Letter of Comment No: /2 3
File Reference: 1102-100

From: Sent: Creegan, Katie [kcreegan@cisco.com] Monday, April 19, 2004 4:41 PM

To: Subject: Director - FASB Stock Options. File Reference No. 1102-100



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To Chairman Robert H. Herz,

I urge you not to expense stock options, especially at an unrealistically high valuation.

Stock options have greatly helped me and my family, and have influenced my choice in careers and work.

Due to stock options, I am able to send my daughter to college, have been able to financially help my sister and her family in Nicaragua, have improved the quality of our lives with home improvements and purchasing safer vehicles to drive. I'm also able to afford to give back to the community with donations to various charities.

Stock options have influenced my choice in careers, and helped me to maintain an interest in remaining in the high tech field. Owning part of the company stock has influenced me to drive even harder for our customer's success, high productivity, continuous improvements and innovations at work. Stock options influence me and others to be very competitive, eventually making our company very competitive.

Stock options are extremely important to me and many others like me! Especially in the current fragile economic environment, please do not do anything that will cause unnecessary harm to employees like me and many others like me.

The current stock option policies work extremely well. Please don't attempt to change something that works so well for so many. Don't try to fix something that is not broken.

Sincerely, Katie Creegan