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Bryan Hawkins (bhawkins) [bhawkins@cisco.com] From:

Letter of Comment No: 5379 File Reference: 1102-100

Sent:

Friday, June 25, 2004 5:13 PM

To:

Director - FASB

savestockoptions@cisco.com Cc:

Subject: Save our Options File Reference No. 1102-100, addressed to "Chairman Robert H. Herz,"

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My Chairman, I would like to voice my personal concerns about the potential change of requiring companies to expense stock options. I have been an employee around various parts of the high tech industries for the last 13 years. During that time I have seem many talented individuals drive themselves, their companies, and their industries to the forfront of innovation throughout the world. The drive is, at least in part, fueled by stock options and the future the represent. It is a very effective way for employers to reward employees and to encourage them to contribute further to the company and industry they are working in.

While I love my job, and the environment I am a part of, my primary reason for working in the industry is the financial opportunities it represents. I would be very dissappointed to see that stripped away.

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