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Letter of Comment No: 2843 File Reference: 1102-100

From: Sent: Pravin Mistry [pmistry@cisco.com] Tuesday, June 01, 2004 11:40 AM

To: Subiect: Director - FASB File Reference No. 1102-100

I recommend that you discontinue your recommendation on expensing stock options.

Stock options are key to company's success moving forward. Options are key motivator

for employee productivity. Options will allow me to send my kids for better education. Expensing of options will stop the financially rewarding program for us.