## Len Tatore

Letter of Comment No: 1372 File Reference: 1102-100

From: Carl Cole [cacole@cisco.com] Sent: Wednesday, April 21, 2004 4:54 PM To:

Director - FASB

Subject: File Reference No. 1102-100 - do NOT expense Stock Options

To: Chairman Robert H. Herz re: File Reference No. 1102-100

Please do NOT expense stock options. I have put five years of very long hours and hard work into making Cisco customers successful. The greatest impact/outcome of my effort is reflected through the company stock and customer satisfaction. I am and feel as if I am part owner of Cisco and strive to make our company and our customers successful. Expensing stock options would hurt my family financially and our company productivity which would also negatively impact our customers. Please do NOT expense stock options.

Sincerely,

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