

Blank

Letter of Comment No: *138*
File Reference: 1102-100

Stacey Sutay

From: Eric Nelson [ernelson@cisco.com]
Sent: Monday, April 19, 2004 4:53 PM
To: Director - FASB
Cc: savestockoptions@cisco.com
Subject: File Reference No. 1102-100,

Chairman Robert H. Herz

Please do not let Stock options become an expense item.

Thank you.

-Eric Nelson

Cisco Systems, Inc.

Dallas, TX

4/20/2004