Stacey Sutay

From: Sent:

Robert De Mong [rdemong@cisco.com]

Letter of Comment No: 375

File Reference: 1102-100

Monday, April 19, 2004 8:26 PM

To:

Director - FASB

Cc:

savestockoptions@cisco.com

Subject: Stock Options

File Reference No. 1102-100

Chairman Robert H. Herz,

Please do not force Cisco Systems to expense stock options. I believe this is the wrong thing to do. Things have been really awful here at Cisco for the last 4 years. If expensing stock options hurts Cisco even more, I'm not sure what we will do. Things are bad, please don't make them any worse. Working in Silicon Valley is awful, if it gets any worse then a lot workers like me will leave and work in an less stressful environment.

Robert De Mong