

Stacey Sutay

From: Trevor Rodriguez [trodrigu@cisco.com]
Sent: Monday, April 19, 2004 8:34 PM
To: Director - FASB
Cc: savestockoptions@cisco.com
Subject: File Reference No. 1102-100

Attn: Chairman Robert H. Herz

Dear Sir,

One of the primary reasons why I am committed to Cisco and to the IT industry in general is the regular stock option grants. I am aware if FASB changes its policy to expense Options, Cisco will need to change its regular grant policy. I view this as a part of my overall compensation and it would impact me significantly.

Please do not adopt this FASB policy to expense options.

Best Regards

Trevor

Trevor Rodriguez

Senior Manager, Services Marketing
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