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From:

Babu [mbabu@cisco.com]

Sent: Monday, April 26, 2004 2:56 PM

To: Director - FASB

Cc: savestockoptions@cisco.com

Subject: Stock Option; File Reference No. 1102-100

Dear Chairman Robert H. Herz,

There is no accurate method of accounting stock option as of today.

I strongly believe the stock option increases productivity, innovation in the high tech industry.

Letter of Comment No: 1994 File Reference: 1102-100

Please don't treat the stock options as expenses.

Regds, Mohan Babu