Stacey Sutay

From: Sent:

Christopher O'Brien [chobrien@cisco.com]

Letter of Comment No: 494

File Reference: 1102-100

Tuesday, April 20, 2004 1:50 AM

Director - FASB To:

Cc: Subject: savestockoptions@cisco.com File Reference No. 1102-100

Dear Chairman Robert H. Herz,

I would like to respectfully express my support for allowing companies to continue to offer stock option as employee compensation with out being required to expense them as is being currently considered your organization.

Sincerely

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