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From: Sent: Susan Purcell [spurcell@cisco.com] Monday, April 26, 2004 7:31 PM

To: Director - FASB

Subject:

Please do not expense stock options.

Chairman Herz:

Stock options have been a great help to my family and that of all the employees of our company.

Letter of Comment No: 1975

File Reference: 1102-100

I am writing to ask that stock options not be expensed. Stock options are a win-win. Please don't take away this important element of compensation.

Sincerely,

Susan Purcell Technical Editor Cisco Systems