

Message

Letter of Comment No: 6522
File Reference: 1102-100

Stacey Sutay

From: Jim Hyland [jhyland@cisco.com]

Sent: Friday, July 30, 2004 10:20 AM

To: Director - FASB

Subject: Don't expence Stock Options

Please don't make companies expense Stock Options. They are a real motivator where I work and one of the reason I chose the company I work for.

Thanks
Jim Hyland

7/30/2004