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Letter of Comment No: 4288
File Reference: 1102-100

From: marie kirker [mariek@cisco.com]
Sent: Monday, June 14, 2004 3:14 PM
To: savestockoptions@cisco.com
Cc: Director - FASB
Subject: File Reference No. 1102-100

Chairman Robert H. Herz -

This correspondence is to request a re-consideration to the proposal of expensing of stock options. I personally do not want to see stock options expensed for the following reasons:

- o Stock options greatly influence the quality of my work at Cisco. High achievement is recognized and awarded by stock options, along with recognition awards.
- o Stock options motivate each individual within the Cisco culture to strive & achieve high standards of technical and market leadership.
- o Stock options will enable myself and my family to achieve our dreams in terms of housing, long term care, and retirement.
- o Stock options enable US companies to compete with overseas firms in various countries. This will help to contribute to US growth and will retain America's global position as a free and innovative nation.
- o Stock options at Cisco have historically driven innovation and productivity which are demonstrated by Cisco's position among top innovators and technology leaders.

I urge you to vote against 'expensing of stock options' and vote for America's ability to continue to breed top leadership, innovation and entrepreneurial culture by awarding stock options for exceptional contribution within America's industries.

thank you for your continued support as one of America's nominated leaders,

Marie Kirker
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*Best Regards,
Marie*

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