## ikon

Letter of Comment No: 1275 File Reference: 1102-100

From:

Ed Cummings [ecumming@cisco.com] Wednesday, April 21, 2004 2:40 PM

Sent: To:

Director - FASB

Cc:

savestockoptions@cisco.com

Subject:

Concerning File Reference No. 1102-100, to "Chairman Robert H. Herz,"

Robert H. Herz,

My stock options are a motivating factor in my working harder smarter and delivering a better product to my customer. It's a motivational plus that the long hours I work will have a positive effect on the my companies financial well being and my stock. The long hours and my time away from home are my way of making a better life for my daughter through a college education and or a nice wedding when the time comes. .1 urge you to please NOT expense stock options, especially at an unrealistically high valuation.

Ed Cummings 7747 Cedar Hurst Ct Lake Worht FL 33467