

ikon

From: Fred Betsoleiman [fbetsole@cisco.com]
Sent: Thursday, June 10, 2004 10:38 AM
To: Director - FASB
Subject: File Reference No. 1102-100

Letter of Comment No: 3390
File Reference: 1102-100

Chairman Robert H. Herz

I have 13 year old boy that has Cerebral Plasy and is confined to a wheel chair . With out the opportunity to participate in the Cisco stock options program my wife and I would not be able to afford the equipment and daily care for this child. This is a great program and an incentive to keep jobs in the US and keep Employees focused and willing to go that extra mile when they know they share in the company success. I do not feel that we should punish all the great US based companies in the country that are responsible and contribute to the growth of the jobs in this country.

Thank you
Fred Betsoleiman
Glenview, Ill