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From: Sent: Philip Lui [philipl@cisco.com] Tuesday, April 20, 2004 12:54 PM Director - FASB

To: Cc: Subject:

savestockoptions@cisco.com not to expense stock options

Director,

Stock otpions is very important to US economy to compete with other countries in nowadays global economy. Stock options would nurture startups, create new jobs, maintain the technology leadership, nurish innovation and improve human health & living standard.

Letter of Comment No:1025

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Personally, stock options is my family financial savings plan. My retirement savings and my kids college tuitions will depend on my employee stock options. And I believe alot of people do have this financial planning and work hard for it.

Please don't propose the stock options as an expense, and let all American(old and young generation) have their dreams.

Thanks! Philip Lui