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Letter of Comment No: 1022 File Reference: 1102-100

From:

David Hunt [davehunt@cisco.com]

TOIII.

Tuesday, April 20, 2004 12:49 PM

Sent:

Director - FASB

Cc:

savestockoptions@cisco.com

Subject: File Reference No. 1102-100

Chairman Robert H. Herz,

I listened to Bob Brinker with his nation wide money talk and I realize that this is not going to end stock option but it will end it for the majority of americans. With this proposal, only the elite will get stock options and the idea of hard work will get you ahead no longer holds any truth. Please reconsider this and not expense stock options so there can still be ownership at the lowest levels of the corporations.

Thank you, David Hunt