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From: Sent: Larissa Overbey [loverbey@cisco.com] Wednesday, April 21, 2004 3:32 PM Letter of Comment No: 1279 File Reference: 1102-100

To: Director - FASB

Subject: Attention Chairman Robert H. Herz

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When I first started at Cisco I put the most money I could put towards purchasing stock. I wasn't real sure how this all worked at the time.

A couple years later I was in dire need of some extra cash for an emergency. I spoke to my father (who had suggested, when I started, at Cisco, to throw a good amount of money into stock each pay check), he reminded me of my stock.

I looked at my stock and was surprised. I had a good sum of money. I was able to pull out the amount I needed. I was very lucky to have this.

Since I have pulled out a couple times. It is great for emergencies and such.

I really feel that you should treat Stock Options as an expense.

Thanks, Larissa Overbey

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