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Syama Velamuri [svelamur@cisco.com]

From: Wednesday, April 21, 2004 9:29 AM Sent:

Director - FASB To:

Cc: savestockoptions@cisco.com

Subject: File Reference No. 1102-100, addressed to "Chairman Robert H. Herz,"

Letter of Comment No: 1187 File Reference: 1102-100

Cisco Options are for Motivation and they drive innovation Cisco Options are not for speculation They indeed facilitate job creation

Cisco Options are good Please do not take away our food By the way your desire to expense Can only create economic nuisance

Options create energy Taking away causes lethargy Let America grow By making creativity flow

-Syama