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From: Linda Hahn [lhahn@cisco.com]
Sent: Wednesday, June 23, 2004 5:48 PM
To: Director - FASB
Subject: File Reference NO 1102-100

Letter of Comment No: 5238
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Dear Chairman Robert H. Herz,

I would like to urge you NOT to expense stock options. Stock options mean alot to me.

I have been able to send my son to a good college. Without stock options I would not have been able to do so. With the ever increasing cost of higher education. stock options is the only way the middle class can send their kids on to a higher education..

By receiving stock options I feel that I own a % of the company and I work even harder to insure it's success. Work 24/7 if I have to.

When my husbands business was very slow. If it wasn't for the ability to sell stock options if it came down to an emergency it could have been a major hardship to my family.

Please reconsider this new proposal and do not expense stock options!

Thank you
Linda Hahn