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Letter of Comment No: 1523 File Reference: 1102-100

From:

Dean Mcdaniel [dmcdanie@cisco.com]

Sent:

Thursday, April 22, 2004 1:49 PM

To:

Director - FASB Subject: Stock Options

Just a note to say that I work for Cisco Systems and I support the FASB in regards to revamping stock options and treating them as expenses. I would actually like to see them disappear altogether at Cisco although my company leadership disagrees.

Dean McDaniel