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Letter of Comment No: 1884
File Reference: 1102-100

From:

Marshall Kearney [mkearney@cisco.com]

Sent:

Saturday, April 24, 2004 7:46 AM

To: Subject: Director - FASB Stock Options

Stock options will help protect and ensure my retirement plan for me and my family, any help is appreciated in this matter. This is also a very high motivation factor for me at work.

thank you.