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Letter of Comment No: 1756

File Reference: 1102-100

**From:** Charles Eckel [eckelcu@cisco.com]  
**Sent:** Friday, April 23, 2004 4:54 PM  
**To:** Director - FASB  
**Subject:** File Reference No. 1102-100 - please do not go forward with plan to expire the stock options

Chairman Robert H. Herz,

I am and have been a happy Cisco employee for almost 5 years. I think Cisco's ability to and decision to give significant numbers of stock options to employees has been a great thing for the company. The stock options motivate me and make me more content with my compensation package. They motivate my fellow employees and make Cisco a better place to work in that regard. I believe Cisco uses stock options very successfully to increase company loyalty and employee satisfaction. Cisco is a great example that stock options work. Please do not do anything to harm this healthy situation.

Thanks for listening,  
Charles Eckel