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Letter of Comment No: 523
File Reference: 1102-100

From: Lynda Ogilvie [logilvie@cisco.com]
Sent: Tuesday, April 20, 2004 11:44 AM
To: Director - FASB
Subject: No! on expensing stock options

I urge you to not expense stock options. I am opposed to both as a shareholder and a worker. At the company I am at we are given stock options on a twice-yearly basis. To have these options has helped both me and my family out considerably. If my company is forced to treat stock options as an expense, they will be forced to do away with the stock option program. I can't tell you the impact it will have on me, my family and my fellow co-workers. Please, please reconsider this decision before you throw away the future of myself and my family.

Sincerely,
Lynda S. Ogilvie

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"For those who fought for it, freedom has a flavor the protected will never know."

-- Anonymous

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