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From: Sent: Greg Lindsey [glindsey@cisco.com] Monday, April 26, 2004 8:50 AM

To: Director - FASB

Subject: File Reference No. 1102-100

Chairman Robert H. Herz,

Sir,

The reason I joined Cisco Systems, Inc. was simple. I wanted to be part of a successful team which held promise for the future. Being a Cisco employee carries a certain pride to which I hold true. The truth is...if I can't see my horizon, then I'm afraid I might be following the wrong path leading towards my familie's well being. The Cisco Systems stock options granted me provide me with such a path.

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I take pride is knowing I own a part of this company. This pride provides incentive for me to do well in what I do. The stock options motivate me knowing that in some small way, If I contribute to my team, my family might benefit from my efforts.

Thank you for listening. Greg Lindsey Cisco Systems, Inc. Customer Support Engineer