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Letter of Comment No: 876 File Reference: 1102-100

From:

Trent Peterson [trent.peterson@cisco.com]

Sent:

Tuesday, April 20, 2004 8:34 AM Director - FASB

To: Subject:

File Reference No. 1102-100

Dear Chairman Robert H. Herz,

Hello! I hope you are doing well. My name is Trent, I have been working at Cisco Systems, Inc. since graduating from college 4.5 years ago. I am sending this email in hopes to influence you and anyone possible not to expense stock options.

Stock options motivate me, as well as all my coworkers, unlike anything else. They motivate hard work and dedication, knowing that every extra ounce of energy you consistently put into work will be directly returned as the company succeeds.

Please hear our voice and help motivation in the workplace by not expensing stock options.

Sincerely Trent Peterson

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