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From: Sent:

Scott.McCaig@Sun.COM on behalf of Scott McCaig

Monday, June 21, 2004 5:06 PM

To:

Director - FASB

Subject:

File Reference No. 1102-100

Please do not force companies to expense broad-based stock options.

I *do not* trust in the government to return my social security contributions enough for my restirement, and while I have been contributing for many years to a 401(k), the numbers simply don't work for retirement (I'm 48 years old). Stock options are one of the few possibilities to help wit hthis gap in my retirement, and I fear that my company will discontinue the broad-based option program if they become an expense item.

Letter of Comment No: 5191

File Reference: 1102-100

Thank you.

****************** Scott McCaig

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