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From: Sent: Matt Hatley [Matt.Hatley@Sun.COM] Tuesday, June 08, 2004 7:09 PM

To:

Director - FASB

Subject:

File Reference No. 1102-100/Stock Option Comments

Letter of Comment No: 3660

File Reference: 1102-100

To Whom It May Concern:

Subject: File Reference No. 1102-100/Stock Option Comments

I am an individual contributor for Sun Microsystems, Inc.

I am the beneficiary of stock options for my contribution to the betterment of Sun as a whole. To me, stock options are a reward & personification of the simple premice that:

"...together everyone achieves more..."

Companies like Sun continue to thrive because of the innovation & sacrifices made primarily by it's individual contributors. Stock options are a primary reward for this innovation & sacrifice.

Personally, I don't care what legislation gets passed. I'm
OK with responsible tracking & disclosure requirements.
But... if legislation causes companies like: Sun, Cisco,
Merck, Intel, etc., to stop offering stock options to individual contributors like my
peers & I - FASB & Congress will have failed. Period.

I do expect FASB & Congress to act responsibly.

I do expect FASB & Congress to get to the heart of the issue, solve it, but not be reactive because of the high profile acts of a greedy minority.

I do expect FASB & Congress to act TODAY with consideration of how history will judge them in 50 or 100 years.

On a daily basis, my paycheck doesn't change the lifestyle of my family & I. Stock options have that promise in small ways - that might one day... pay for a child's education, pay off a mortgage or car loan or facilitate early retirement.

Please don't sponsor politically focused legislation that removes the reward of stock options for the sacrifices my peers & I make every day.

Sincerely,

Matt Hatley, Technologist - Sun Microsystems

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