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From: Bob Frelinger [Bob.Frelinger@Sun.COM]
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To: Director - FASB
Subject: File Reference No. 1102-100

Letter of Comment No: 2900
File Reference: 1102-100

Thank you for allowing me to be heard on this important issue.

I oppose the expensing of stock options.

The method for expensing stock options as proposed will result in me receiving fewer, or no, options. This is a mistake.

Those stock options were an incentive for me to join Sun Microsystems. They are an incentive, for me to work harder and smarter for the company. I don't just work at Sun Microsystems, I own Sun Microsystems! Like all shareholders I want Sun to provide real value in the marketplace, but I am in a position to do something about it. I feel that I have some control of my own destiny.

Don't turn this into just another "job".

regards,

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