## ikon

From: Tarek Derbas [Tarek.Derbas@Sun.COM]

 Sent:
 Tuesday, June 01, 2004 1:24 PM

 To:
 Director - FASB

Subject: File Reference No. 1102-100

File Reference No. 1102-100

Letter of opposition to FASB stock option expensing mandate.

Best Regards, Tarek

\_\_\_\_\_\_

Tarek A. Derbas (510)315-5660, SUN Ext.: 32641 Staff Engineer, PAE RAS Engineering 7788 Gateway Blvd., UNWK20-310, Newark, CA 94560 Letter of Comment No:2889 File Reference: 1102-100