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From: David Dorfman [David.Dorfman@Sun.COM]

Sent: Tuesday, June 01, 2004 1:31 PM
To: Director - FASB

Subject: file reference number 1102-100

Dear FASB representative:

I am writing to express my disagreement with the proposal to require Corporations to expense the cost of Stock options.

Letter of Comment No: 2881 . File Reference: 1102-100

In my 23 years of High tech expereince I have seen wild fluctuations in the stock price of almost every High tech company. These fluctuations would cause wide swings in the possible expenses of stock options, causing further volitility in stock prices.

Restrictions on Stock options would also hurt the rank and file cmployees, who would be denied a chance to participate in the growth and success of the companies they work for, this would lead to a decline in the competitiveness of America

In summary, expensing Stock options is bad for High Tech companies and bad for America, especially if no process exists to recaptures these costs should the price of the companies stock decline over time.

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