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From: Bruce Bowers [Bruce.Bowers@Sun.COM]
Sent: Tuesday, June 01, 2004 4:07 PM
To: Director - FASB
Subject: File Reference No. 1102-100

Letter of Comment No: 2989
File Reference: 1102-100

Re: File Reference No. 1102-100

I am a rank-and-file employee of Sun Microsystems, Inc. I would like to register my disagreement with the current Exposure Draft for expensing stock options. I know from personal experience that stock options widely distributed throughout the employee population provide significant incentives. These incentives align the interests of the employees more directly with the interests of the stockholders, generating increased productivity and innovation and thus improving our country's competitiveness. Furthermore, stock options are not an expense. The company does not have to pay anything when the stock options are granted, or when they are exercised. The other stockholders may be subject to dilution, and this should be fully disclosed.

Please reconsider the Exposure Draft and allow rank-and-file employees and the U.S. economy to continue to reap the benefits of stock options.

Sincerely,

Bruce Bowers
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