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From:

Kevin Remus [Kevin.Remus@Sun.COM]

Sent: To: Tuesday, June 01, 2004 3:40 PM

lo: Subject: Director - FASB File Reference No. 1102-100 Letter of Comment No: 3002 File Reference: 1102-100

Dear Sirs,

I'm writing in response to the proposed law to require expensing of options. I do not support such a law. Options are currently successfully used in environments where companies can recognize employees, have regular employees (not just director and senior management) have ownership in their company, and provide an opportunity of the rank and file workers to benefit from their hardwork within their company.

Please do not support this issue.

Sincerely,

Kevin Remus 2815 Decatur Dr Broomfield, CO 80020