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From: Dave Gabrielson [Dave.Gabrielson@Sun.COM]

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To: Director - FASB

Subject: File Reference No. 1102-100

To whom it may concern,

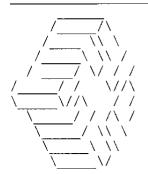
As a long time Sun employee (15+ years) and a finance executive with in the company, I DO NOT support the expensing of stock options as defined in the exposure draft. I do not support it on a couple levels:

- 1) Valuation calculation to arbitrary and subject to volatilty that has no bearing on the true worth
- 2) The issuance doesn't create any economic impact until I choose to exercise the option. I will only exercise "in the money" options when I have some use for the money. Until then, they have no value to me and have not created any dilution impact on the company. When I do exercise I owe the taxes, so the Govt. get's it's share.

I believe the current accounting treatment is adequate and aligns better with shareholder interests than a subjective valuation measure that never get's revised after the initial valuation.

Respectfully,

Dave Gabrielson



Dave Gabrielson
Director of Finance
South West Market Area - US Sales Organization
Sun Microsystems, Inc.
500 Eldorado Drive Mailstop UBRM01-116
Broomfield, CO 80021

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Phone: 303-482-3008

Fax: 303-482-3008

Email: dave.gabrielson@sun.com