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From: Sent: To: mark sherman [mark.sherman@sun.com]

Tuesday, June 01, 2004 2:19 PM

Director - FASB

Subject: File Reference No. 1102-100

Letter of Comment No: 2872 File Reference: 1102-100

## Dear Director,

I am a Sun employee but I DO NOT agree with Sun's position regarding stock options. 1. Employees get relatively few options compared to senior management. 2. When an employee is laid off, ie, when their job is shipped overseas to India, they loose any options not exercised. 3. While options may be used to lure talent, more jobs are going overseas, meaning that less employees are receiving options.

There is a big difference between an employee with 2000 options and one with 100,000 options. In the later case, if the stock goes up \$10.00, they are a millionaire.

I believe in properly accounting for stock options. Please continue your efforts to do so.

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Mark Sherman

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