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From: Sent: Curt Crosby [Curt.Crosby@Sun.COM] Wednesday, June 09, 2004 4:13 PM

Letter of Comment No: 4130 File Reference: 1102-100

To:

Director - FASB

Cc:

Curt

Subject:

File Reference No. 1102-100

This move related to the FASB File Reference No. 1102-100 is just WRONG. This is a disinsentive to our American work force and would have significant consequences to the working class.

Stock Options should \*not\* be expensed. These expenses are not predictable or calculable especially over X years period of time.

Employees value their opportunity to work towards financial success, just as our CEO's that lead our companies. Expense Stock Options, and you take away that opportunity for the masses.

Curt Crosby Sun Microsystems Inc.