

**ikon**

---

**From:** Grif Rosser [Grif.Rosser@Sun.COM]  
**Sent:** Wednesday, June 23, 2004 9:57 AM  
**To:** Director - FASB  
**Subject:** FASB Accepting Public Comment On Expensing Plan

**Letter of Comment No: 5207**  
**File Reference: 1102-100**

Sirs,

Although my employer wants me to oppose expensing stock options, as I haven't gotten any, don't get any, and won't get any and also as a private investor I get hosed by the dilution of my holdings by this and other dubious practices, I want to offer my support to the process of expensing this gratuitous give-away. It is my hope that the formula you put forward will not distort the financial statements more than the current practices, but beyond that, I want to know how much of my wealth my companies are giving away to their management and staff rather than having those data buried in some obscure inconsistent location in their SEC fillings.

Regards

Grif Rosser - Contractor