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From: Sent: Uwe J Langer [Uwe.Langer@Sun.COM]

Monday, June 21, 2004 6:19 PM Director - FASB

To: Subject:

File Reference No. 1102-100

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Dear Madams, Dear Sirs,

to make it as short as possible: I believe stock options based on the current programs are not only good for a company and the executives, but also for the employees, their families, and at the end of the day, good for the entire US economy! Every employee benefits, if a company is doing well. Stock options drive innovations and improve the loyalty of employees to their employer. The success of a company is directly connected to the success of each stock options holder, and these are not only the executives but also the normal employees. The current stock option plans and the options itself are a long term investment into the best engineers, managers and marketeers. In opposite, mandatory expensing would result in big risk for employees. Therefore this process is counter productive.

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Let me repeat this: The current stock option plans are a driving force of the US economy, and result in a fast recovery after a crisis.

Best regards, Dr. Uwe Langer