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Letter of Comment No: 2926
File Reference: 1102-100

From: Terri McClellan [Teresa.McClellan@Sun.COM]
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To: Director - FASB
Subject: File Reference No. 1102-100

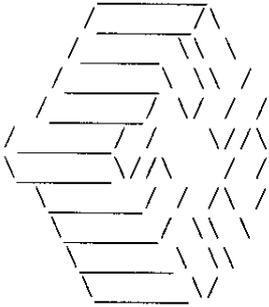
As an employee in the high tech sector stock options are an important incentive for growth and innovation.

Stock options are an important part of the high tech culture. If regulations are changed, such that companies are required to expense options, our employee stock option plan will be gone as we know it. Currently 88% of the options that are awarded are at the rank and file level.

I am in support bills in both Houses of Congress that would create a "time out" for FASB, during which the Administration would research the effect of expensing on US innovation, competitiveness and the economy.

....Terri McClellan

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