ikon

From: Tim Mac [Tim.Mac@Sun.COM]
Sent: Tuesday, June 01, 2004 12:46 PM

To: Director - FASB

Subject: File Reference No. 1102-100

Ηi,

One of the key things for US to continue in the technological leading is to be innovative. That is why US can excel Europe and other nations in the past. Stock option has been motivated every employee of US companies to be innovative. Expensing stock options will put US to be the lagger in the future and other countries like China or Russia will become the technological superpower whereas US will slowly decaded in technological advances. Please not the expense stock options.

Letter of Comment No: 2919 File Reference: 1102-100

Thanks!

Tim Mac