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From: Sent:

Mark Wickers [Mark.Wickers@Sun.COM] Wednesday, June 02, 2004 3:37 PM

To:

Director - FASB Mark Wickers

Cc: Subject:

File Reference No. 1102-100

Letter of Comment No: 3056 File Reference: 1102-100

Dear Director,

As a concerned citizen, employee and investor I am worried about the direction the stock options expensing plan is taking.

Any impact to the current broad-based employee stock options significantly impacts me and most certainly the US economy and US competitiveness. As an innovator of new ideas, I want to be part owner of the my company and share the benefits from these efforts. Reducing my ability to become such an owner, and investor without justification is demotivating and destructive. If we want to kill incentive and the motivation for hard work, this is one step in the right direction. Please reconsider this proposal and keep America strong!

Sincerely,

Mark Wickers