

**ikon**

---

**Letter of Comment No: 2915**  
**File Reference: 1102-100**

**From:** Deepak Kakadia [Deepak.Kakadia@Sun.COM]  
**Sent:** Tuesday, June 01, 2004 12:57 PM  
**To:** Director - FASB  
**Subject:** File Reference No. 1102-100

Please do not make stock options an expense, keep things the way they are. The broad based stock options only help the US economy and the citizens, so do not change anything.