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Letter of Comment No: 2913 File Reference: 1102-100

From: Sent: Bill Poulos [bill.poulos@sun.com] Tuesday, June 01, 2004 12:52 PM

To: Cc: Director - FASB bill.poulos@sun.com

Subject:

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Dear Sir,

I am writing to express my view on the subject of expensing employee stock options, which I hope you will consider.

Many people/workers in this country that help make it great give that extra effort to be productive because of incentives. Stock Options are truly one of those incentives. When an employee feels that they are a part owner of a company, rather than just a "punch-in and punch-out employee", they will take pride of ownership that this country will built upon. If you remove this incentive by making honest productive companies expense this incentive, productivity will suffer. Multiply reduced productivity by the number of companies effected, and the economic impact will be felt throughout the land.

Please reject the notion of forcing honest hardworking American companies to expense stock options!

Sincerely,

Bill Poulos

Bill Poulos
Sun Microsystems, Inc.
Account Executive
JP Morgan Chase Team
6200 Courtney Campbell Causeway
suite #850
Tampa, FL 33607
813-289-7265 Office
813-240-4911 Cell
813-281-0219 Fax
bill.poulos@sun.com