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From: Sent: Chris Goodman [chris.goodman@Sun.COM]

Letter of Comment No: 2899

File Reference: 1102-100

Tuesday, June 01, 2004 1:14 PM Director - FASB

To: Subject:

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Comment regarding FAS 123:

As an employee of a company which grants stock options, and as an external investor, I oppose the Exposure Draft submitted by the FASB. I am in agreement with the idea of keeping these important variables of investment open to the investors, however I feel that the proposed methods are incompetent. Maybe a better solution would be to make the number of options granted, and the values they are granted at public record instead of being expensed. It is more reasonable to record the actual value of the stock when the options are exercised. This would give investors an idea of the potential impact those options may have on their returns, but not cause damage to companies due to over valuation.

Please consider other, more acurate and fair, methods to regulate this type of accounting.

Thank You for Your Time, Chris Goodman