

ikon

From: Clark Masters [Clark.Masters@Sun.COM]
Sent: Tuesday, June 01, 2004 1:17 PM
To: Director - FASB
Subject: File Reference No. 1102-100

Letter of Comment No: 2894
File Reference: 1102-100

Expensing stock options is a very bad idea. In the high tech community, it is a key motivator and a important part of total compensation. With the move to expense options, companies have no choice but to stop issuing options to most employees. The top executives will always be compensated but stock options will likely stop for most employees.

Clark