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From: Sent: Phuc Vinh [Phuc.Vinh@Sun.COM] Tuesday, June 01, 2004 1:33 PM Letter of Comment No: 2885

File Reference: 1102-100

To:

Director - FASB

Subject:

File Reference No. 1102-100

TO WHOM IT MAY CONCERN

Please keep the "Stock Option" alive.

This will help giving us (employee) the sense of ownership and may help us keeping up with the living cost in Silicon Valley.

It's OK to restrict number of compensation stock option giving to executive, (normally a lot compare to regular employee).

Best Regards,

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