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**Letter of Comment No: 3017**  
**File Reference: 1102-100**

**From:** Dick Paluck [Dick.Paluck@Sun.COM]  
**Sent:** Wednesday, June 02, 2004 12:39 AM  
**To:** Director - FASB  
**Subject:** File Reference No. 1102-100

Dear **FASB**,

Please leave alone the employee stock option plan, as it exists today.

File Reference No. 1102-100 would be detrimental to the relationship many employees and investor's have today with an investing strategy.

I have personally benefitted from investing in my company, in spite of the stock downturn.

The employee ownership is a idea that continues to help competitiveness by employees sharing with their company progress. Employees are incentived to maintain a higher level of interest in their participation at work.

Thank you,

Richard Paluck

Sun Microsystems

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