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**From:** David Schlosser [Dave.Schlosser@Sun.COM]  
**Sent:** Tuesday, June 01, 2004 4:15 PM  
**To:** Director - FASB  
**Subject:** File Reference No. 1102-100

**Letter of Comment No: 2994**  
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Hello,

I work for Sun Microsystems and have now for 16 years. A large part of the reason I came to work for Sun and have continued to work here is that Sun has granted me stock options as incentive pay for over achievement. I don't think the average employee like myself should be punished for other companies corporate executive abuses of compensation and options. Since the options I have received vest over 5 years I do not see them as short term gain and I see the value as speculative. I also understand that based on the valuation you put on the options at the time of grant my company could actually see a outcome where they would have significant effect on all of Sun's stockholders. Please leave my speculative future alone and do the right thing and stay away from mandatory expensing which will only lead to weaker America companies thus reversing a trend that has help make America companies strong.

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