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From: Wai Yim - Sun Microsystems [yim@sun.com]
Sent: Tuesday, June 01, 2004 2:15 PM

To: Director - FASB

Subject: File Reference No. 1102-100 : Stock Option Plan

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I have worked through different 2 startup high tech companies that eventually were bought by larger companies. In all these situations, the stock option plan is what provides the incentive for myself and a lot of my follow employees to take the risk of startups and to invest our time, energy, and innovations to bring profitable products to market.

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If the expensing plan stops or greatly reduces the up-side of the stock option programs, it will have a significant impact on the productivity and innovations or the high tech industry.

Regards,

Wai C. Yim