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From: Tina Kniebes [Tina.Kniebes@Sun.COM]
Sent: Wednesday, June 09, 2004 6:21 PM
To: Director - FASB
Subject: File Reference No. 1102-100

Letter of Comment No: 4131
File Reference: 1102-100

FASB:

I am compelled to write to you regarding the draft plan that includes treating stock options as an expense. I hope that the true impact of this decision is realized by all involved in the process.

If this proposed change is approved, this could and would mean the end to broad-based stock option programs for many companies. Employees like myself rely on these options as part of our investment and retirement portfolios. If these stock option programs are taken away, the financial impact to employees would be severe.

Please keep this in mind as I do not wish to keep working until I am 75 years old.

Much thanks,
Tina Kniebes