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**Letter of Comment No: 3006**

**From:** Amy.Greene@Sun.COM on behalf of Amy Greene  
**Sent:** Tuesday, June 01, 2004 6:24 PM  
**To:** Director - FASB  
**Cc:** Amy.Greene@Sun.COM  
**Subject:** Letter of Opposition to FASB Stock Option Expensing - File Reference No. 1102-100

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Card for Amy  
Greene (222 B)



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To Whom This May Concern:

I am writing to you today on behalf of many, many of my colleagues at Sun Microsystems who may not have the time or are not able to take the time to write to you about our strong opposition to a mandate to corporations to expense stock options.

I've worked with Sun for more than a dozen years now and feel that much of the reason I stay and continue to work hard for my company has been that I have a personal stake in the company's success as a part owner. I know if my work is valued that I'll receive more options, making me immensely loyal to Sun. As a hiring manager, I found the company's stock option benefit to be a very attractive draw for excellent, innovative talent, something which gave my company a competitive advantage over others.

I think the move to force companies to expense stock options is trying to fix a problem in the wrong way, hence creating other unintended problems.

Stock options are a key reason I came to work for a top high-tech company and one of the reasons I stay. Employees like me need you to address concerns regarding accurate financial disclosure, while still ensuring that broad-based stock option plans remain a viable part of our compensation.

I urge you to reconsider your thinking on this issue.

Regards,  
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Worldwide Operations  
Sun Microsystems, Inc.  
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