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From: Sent: Dave & Gil [dagimoo@earthlink.net] Wednesday, February 25, 2004 10:42 AM Director - FASB

To:

Subject: File Reference No. 1102-100

Letter of Comment No: 295/ File Reference: 1102-100

To the Director of the FASB:

Stock options for low-level employees, who have only limited and indirect influence on share price, make about as much sense as compensating those employees with lottery tickets. Ordinary employees should not be rewarded by the whims of speculators or punished by disatrous policies initiated at the executive level. Stock options for executives, who can influence share price, promote a short term mentality that hurts both their companies and the economy.

Conclusion -- expense 'em, tax 'em, regulate 'em out of existence.

The above is clearly not the opinion of my employer, SUN Microsystems, which is shamelessly urging its employees to oppose any change to the rules regarding options.

Thanks for the opportunity to comment.

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