ikon

From: Patty.Baird@radisys.com

Sent: Friday, June 04, 2004 3:47 PM

To: Director - FASB

Subject: Expensing rule for ESPP

Letter of Comment No: 3285 File Reference: 1102-100

To Whom it May Concern:

I am requesting that the FASB consider the negative impact the proposed rules for Stock Option expensing will have on employees who receive stock options today.

I am asking that the FASB to consider this my request to the FASP to eliminate the expensing requirement for ESPP discounts in your final rule.

Thank you in advance for your consideration to this request.

Patty Baird RadiSys Corporation SAP Team Manager Enterprise Applications Department 503-615-1217

E-mail: patty.baird@radisys.com

This electronic message contains information which may be confidential, privileged or otherwise protected from disclosure. The information is intended to be used solely by the named recipient(s). If you are not a named recipient, any review, disclosure, copying, distribution or use of this transmission or its contents is prohibited. If you have received this transmission in error, please notify me immediately.