

**Stacey Sutay**

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**Letter of Comment No: 237**  
**File Reference: 1102-100**

**From:** THANH.DO@RADISYS.COM  
**Sent:** Thursday, May 13, 2004 1:54 PM  
**To:** Director - FASB  
**Subject:** File Reference No. 1102-100, Comment on FASB Stock Option Proposal



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Dear Mr. Robert Herz:

I am writing in reference to FASB's invitation to comment on its exposure draft, "Share-Based Payment," an amendment of Statements No. 123 and 95. I strongly oppose to your rules requiring to expense stock option and ESPPs. I depend on ESPP and stock option to cope with the inflation causing prices increasing, since our company has not had good pay raise for all employee for a few years. The reason is our company striking to survive and stay competitive.

Sincerely,

THANH DO  
5404 NE DAWSON CREEK DRIVE  
HILLSBORO, OR 97124