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From: Sent: To: Amanda Hillegas [Amanda.Hillegas@artesyn.com]

Thursday, May 27, 2004 9:09 AM

Director - FASB

Subject: ESPP

Letter of Comment No: 2762 File Reference: 1102-100

Please let this email serve as my suggestion to reconsider what the impact of the proposed FASB rules will have on employees. This is a time in our industry (technology), as well as others I am sure, where benefits have been whittled away and have left little to entice or even encourage employees' stability. Again, please consider eliminating the expensing requirement for ESPP discounts and let's start thinking about the employees again!

Thank you.