ikon

From: Robert A. Wanke [rwanke@aaahawk.com]

Sent: Saturday, May 01, 2004 7:35 PM

To: Stacey Sutay

Subject: reference #1102.100

Gentlemen;

I am a non-union labor level employee of TriQuent Semiconductor of Dallas (parent ticker: TQNT). TriQuint is a "mid-cap" firm.

I am informed by my company that rules purposed by your organization can and will adversely affect my company's competitiveness, ability to attract and retain personnel, and (ultimately) reduce my own take home pay.

This is due to what has been described to me as a complex and lengthy series of four or more accounting steps affecting the way Employee Stock Participation Plan (ESPP) stock options are 'pre-digested' (my term) for evaluation prior to "expensing".

Letter of Comment No: 2146 File Reference: 1102-100

Folks, ESPP is normally used in industries or companies that don't pay their people a competitive wage to begin with. This sort of program (ESPP) at first Texas Instruments and not TriQuint has helped me retire some horrendous debt incurred during the Recession of 1990 and more currently during the investment reversals manifested as a result of the bursting of the "dot.com bubble" about Y2K.

The "hi-tech" sectors have had a "glut" of engineers & technicians (such as myself) since about 1975. It's getting harder and harder to find a job out here much less get paid what all that (useless?) education was worth!

Further, the overall reported increases in HOUSEHOLD INCOME arc (if you look close) FOR TWO PAYCHECK FAMILIES! What's a bachelor (or bachelorette) supposed to do out here?

Maybe we could use some more transparency...but how come the professional analysts (such as at ticker GS, LEII, etc) weren't doing their "due diligence" PRIOR to the Y2K burst? How come they only did it after the Y2K embarrassed that entire profession? How come they've "gone back to their evil ways" of hanging on the telephone for hours "grilling" the CEOs about "guesstimates" of sector and company performance SEVERAI QUARTERS IN ADVANCE and then averaging the results and publishing same as "gospel"?

Yeesh!

In short, I have doubts that your proposal is going to make much difference in whether or not the balance sheets are read to begin with...much less to end with.

Thank you.

Sincerely Yours,

Robert A. Wanke 7525 Holly Hill Dr., #59 Dallas, TX 75231 214-739-5701