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Letter of Comment No: 2378
File Reference: 1102-100

From: ron.dilbeck@radisys.com
Sent: Thursday, May 13, 2004 8:45 AM
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 have been in the technology industry for nearly 30 years and have seen the value of stock options as an incentive to motivate incredible efforts to create products for the marketplace. This is still one area where the US has some leadership. The proposals to require expensing of options would cause the use of options to drastically decline and, maybe, disappear. This essentially would take away the incentives and make us much less competitive in the world.

I think I understand why this would be considered given the abuses we have seen over the last few years. There must be other ways to control these abuses besides throwing out a key factor which has kept the US technology industry healthy!

Sincerely,

Ron Dilbeck
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Portland, OR 97221