

Stacey Sutay

*Letter of Comment No: 2022
File Reference: 1102-100*

From: Brisbay, Steven TQT [sbrisbay@tqtx.com]
Sent: Thursday, April 29, 2004 4:52 PM
To: Stacey Sutay
Subject: Stock Option Expensing ref:#1102.100

Stock Option Expensing ref:#1102.100

I am an employee at TriQuint Semiconductor, located in Richardson, Texas and TriQuint has informed me that if stock option expensing is mandated, they will have to make significant changes to my stock options and employee stock purchase programs. TriQuint issues stock options to all of its employees, not just executives.

These programs are important to me because of the potential for stock ownership and long term financial planning. These programs have helped me to pay for my brother in-law's funeral expenses, pay off home equity loans and my car loan. Without the stock options I would be in considerable debt. With the stock options I have been able to cover unforeseen expenses and recurring debts. The abuses by companies such as Enron and Worldcom were fraud by management and had nothing to do with stock option expensing, and those people should be punished. We should not punish the "little guys" like me for those abuses.

I would greatly appreciate it if you would reconsider mandatory stock option expensing.

Regards,

Steve Brisbay