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**Letter of Comment No: 4392  
File Reference: 1102-100**

June 14, 2004

To: Financial Accounting Standards Board

RE: HR.3574 Stock Option Accounting Reform

To Whom It May Concern:

I am an employee at TriQuint Semiconductor, and I am writing you to encourage you to support HR.3574, which sets a three-year moratorium on mandatory stock option expensing.

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. These programs are important to me because of the potential for stock ownership and long term financial planning. More importantly these programs will help me to finance the education of my children.

I would greatly appreciate it if you would support this bill. It does the right thing, it provides for added time to properly study the impact of mandatory stock option expensing.

Sincerely,

Christopher Fuchs