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Letter of Comment No: 3296
File Reference: 1102-100

From: Jeff.Berger@radisys.com
Sent: Monday, June 07, 2004 7:43 AM
To: Director - FASB
Subject: Stock option

I am writing to express my opposition to the proposed change in FASB treatment of stock option. This will be a huge and NEGATIVE setback for employees working on the bleeding edge technology and would hurt our countries competitiveness. Please reconsider this change.

Thankyou
Jeff Berger

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The FASB's proposal to impose an accounting charge on stock options, if adopted, would also require employers to expense Employee Stock Purchase Plans (ESPPs), specifically when the option shares are issued at a discounted purchase price. Elimination of the favorable accounting treatment would have a significant impact on rank-and-file employees, as some companies are likely to discontinue or reduce the discount associated with ESPPs.

You can help save these benefits by contacting the FASB asking that the FASB consider the negative impact these proposed rules will have on employees-and asking the FASB to eliminate the expensing requirement for ESPP discounts in its final rule. The FASB open comment period will end June 30, 2004. Emails can be sent to director@fasb.org, Suzanne Bielstein, to whom comments should be addressed, or use this letter provided by The American Benefits Council.

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