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Letter of Comment No: 3290  
File Reference: 1102-100

**From:** Barbra.Jacobsen@radisys.com  
**Sent:** Monday, June 07, 2004 6:04 PM  
**To:** Director - FASB  
**Subject:** Employee Stock Purchase Plan

The purpose of this email is to register my comments about the FASB's proposal to impose an accounting charge on stock options, requiring employers to expense Employee Stock Purchase Plans (ESPP). By eliminating the favorable accounting treatment of stock options and ESPPs, my employer will likely discontinue our ESPP. I have worked as an administrative assistant for technology companies for the last 20 years. The ESPP program provided by my employers has provided me with money to purchase a home, keep my car in good repair (it's over 10 years old), finance various medical emergencies and helped me build a small retirement fund. Without this program, I would not be a homeowner, I would be in debt because of medical bills, car repair bills and I would be forced to depend on the federal government to fund 100% of my retirement. Why would you want to take this one benefit away from average, hardworking people, who have no other recourse for building some financial security? Please consider the negative impact this proposal will have on the rank-and-file employees and eliminate the expensing requirement for ESPP discounts in your final rule.