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From: Sent: David.McArthur@radisys.com Friday, June 04, 2004 4:15 PM

To: Subject: Director - FASB ESPP changes

Letter of Comment No: 3276 File Reference: 1102-100

Suzanne Bielstein,

I work for a company that provides it's emplyees the ability to purchase ESPP stocks at a discounted price. With the current state of the economy, the access of this benefit has proven to be a true asset to our financial well being. Personally, I have been able to provide an opportunity for my son to attend college, my family to take vacations and for us to do things in our house that we have longed to do for years. I fear that if we lose this benefit, the continued ability to provide funds for my son's college education will deminish, vacations will cease to exist and we will be back to where we started from. I would like to think that our government is looking for ways to help provide a better existance for the people of this nation, this appears to be quite the opposite. I hope that you can help us to keep this opportunity in our hands, allowing us to profit from this wonderful benefit. With other benefits losing their appeal, such as increased medical costs (pharmesutical, co-pays, ect...), the knowledge that the ESPP plan is there to help cover some of those lost dollars is comforting.

Please help us to keep this benefit.

David McArthur