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From: Reva.Teague@radisys.com
Sent: Friday, June 04, 2004 3:58 PM

To: Subject: Director - FASB ESPP rules Letter of Comment No: 3283 File Reference: 1102-100

I just found out that because of FASB rulings/considerations, the potential exists that my company might have to change or eliminate our ESPP. In times of ever increasing insurance premiums, both my company and I are experiencing our own budget crunches. I (as many of my co-workers) have always viewed our ESPP as an investment in our company and our own financial futures. But in these days, the gains from the ESPP has helped pay my increased premiums and replaced the income I might have received had we been able to get raises in the last two years. Most of us are not making any more today than we were two years ago and investing in our company's future is like an investment in ourselves.

Putting on my HR Business Partner hat, our ESPP has been a differentiating tool for us to use in recruiting and retention in the past. We look forward to being able to offer it to our employees and potential employees going forward. For every email/letter you receive on this subject, there must be several if not many who don't have the time to stop and communicate their desire to retain this benefit. Please consideras well the number of those unable to take time to let you know how important this benefit is to them and their families financial futures.

Thanks for your attention to my thoughts. Reva Teague
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