

ikon

Letter of Comment No:4797
File Reference: 1102-100

From: Julia.Harper@radisys.com
Sent: Thursday, June 17, 2004 7:15 PM
To: Director - FASB
Subject: ESPP Plans

To whom it may concern,

I am requesting that the FASB re-evaluate the decision to wrap in ESPP programs to the proposed stock option expensing requirement. ESPP programs have been an excellent vehicle for allowing employees to invest in their companies and take an ownership position in a convenient and methodical way. Requiring the expensing of these programs comes at a time when companies, especially small and medium sized firms, are struggling to keep up with benefit programs for rising health care costs, rising payroll tax expenses, etc. Now there will be a penalty associated with this benefit as well and it will result in the scaling back or elimination of these benefits for employees. Thank you for your consideration.

Julia Harper
CFO, RadiSys Corporation

6/18/2004