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Letter of Comment No: 3680 File Reference: 1102-100

From:

haaghome@wideopenwest.com Monday, June 14, 2004 10:56 AM

Sent: To:

Director - FASB

Subject:

File Reference No. 1102-100, Comment on FASB Stock Option Proposal



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Dear Mr. Robert Herz:

I am writing in reference to FASB's invitation to comment on its exposure draft, "Share-Based Payment," an amendment of Statements No. 123 and 95. Dear FASB, I am writing to express my disapproval of your efforts to promote the expensing of stock options.

I currently have two children. I am counting on the stock options from my company to help fund their college educations.

The actions you are contemplating will adversely affect my company's ability to offer this program.

I urge you to realize the damage that your proposed actions will have on employees of companies that will be affected by your beliefs.

Sincerely,

John Haag Altera 3747 Caine Drive Naperville, IL 60564