ikon

Letter of Comment No: 3678 File Reference: 1102-100

From:

ritu95054@yahoo.com

Sent:

Tuesday, June 08, 2004 5:21 PM

To:

Director - FASB

Subject:

File Reference No. 1102-100, Comment on FASB Stock Option 1 102-202.



InterScan\_SafeSta mp.txt (296 B...

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. My company's stock-option grants are not only a moral booster but has economically helped me and my family. Options are a way for comapnies to recognize its employees. My family has personally gained from the option grants. The sale of grants assisted my family in the pruchase of our new home and related remodeling expenditures.

Sincerely,

Ritu Varma Altera Corporation 898 University Ave Los Altos, CA 94024