

ikon

---

Letter of Comment No: 3050  
File Reference: 1102-100

**From:** schandra@altera.com  
**Sent:** Wednesday, June 02, 2004 12:58 PM  
**To:** Director - FASB  
**Subject:** File Reference No. 1102-100, Comment on FASB Stock Option Proposal



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. Hello,

Employee Stock Options are very important to boost the morale of an employee. If the options are accounted for, then it will have an impact on the earnings and correspondingly on the share price. Please don't do this.

Thanks,  
Shekar Chandrashekar

Sincerely,

Shekar Chandrashekar  
Altera  
101 Innovation Dr.  
San Jose, CA 95134