Letter of Comment No: 1694 File Reference: 1102-100

Len Tatore

From: Enloe, Dan [dan.enloe@intel.com]

Sent:

Thursday, April 22, 2004 7:12 PM

To: Director - FASB

Subject: File Reference No. 1102-100

Dear Director,

Stock options are an important part of variable compensation packages for high tech companies like Intel.

Shareholders vote on these programs. Please do not act to cripple this important program that benefits over 90%

Of Intel employees.

I encourage you to look for other ways to insure honest and accountable behavior of boards and executives.

Dan Enloe Intel Corp