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Letter of Comment No: 3048 File Reference: 1102-100

From:

jhopkins@altera.com

Sent:

Wednesday, June 02, 2004 11:31 AM

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. It is important to myself, my family, and my co-workers that we be allowed to receive stock-options without the restrictive and un-necessary requirements under proposed legislation. These options give each employee here the ability to realize some fiscal savings for retirement, or other expenses. It is not fair for the government to legislate these away, for surely my company would no longer give these future options to employees.

Sincerely,

Jeff Hopkins Altera Corp. 366 W. Olive St. #6 Sunnyvale, CA 94086