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Letter of Comment No: 3044 File Reference: 1102-100

From:

mmendoza@altera.com

Sent:

Tuesday, June 01, 2004 7:52 PM

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. I oppose these proposed rules

Sincerely,

marlon mendoza altera corporation 9330 Scranton Road, Suite 400 san diego, CA 92121