

ikon

---

Letter of Comment No: 3673  
File Reference: 1102-100

From: suzanne@the-copes.net  
Sent: Sunday, June 06, 2004 11:23 AM  
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. This proposed rule will have severe detrimental effects on American business. The rules are arbitrary and would not improve accounting practice. In addition, the rule would force companies to significantly curtail the practice of using stock options, which would hurt every employee.

Sincerely,

Suzanne Cope  
Altera Corporation  
29 Thoroughbred Road  
Scott Depot, WV 25560