

Stacey Sutay

Letter of Comment No: 3060
File Reference: 1102-100

From: ethacker@altera.com
Sent: Wednesday, June 02, 2004 4:45 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. While I understand the basis for trying to achieve accurate reporting of financial information, the course taken by FASB will likely have a chilling effect on one of the key components of the economic engine driving this country: high technology. I strongly urge you to find a solution to the reporting issue that does not have such a negative effect on sectors of the economy that use stock options to drive innovation and economic development.

Sincerely,

Eric Thacker
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San Jose, CA 95112