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Letter of Comment No: 3040
File Reference: 1102-100

From: mchu@altera.com
Sent: Tuesday, June 01, 2004 8:05 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 think that current accounting method is already reflecting the cost of the stock option to the company. The new proposal is not needed.

Sincerely,

mike chu
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