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Letter of Comment No: 3034 File Reference: 1102-100

From:

ewchang@altera.com

Sent:

Thursday, June 03, 2004 5:19 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. My company stock option plan and ESPP are important sources of compensation for me. Implementing this change risks my company's ability to continue those programs, so I am definitely against this change.

Sincerely,

Eric Chang Altera Corporation 4707 Cheeney St Santa Clara, CA 95054