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Letter of Comment No: 3669
File Reference: 1102-100

From: georgej@altera.com
Sent: Thursday, June 03, 2004 8:44 AM
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 am against company expensing of employee stock options. I do not see that employee stock options are an expense up front and does not shield investors from the picture of a company's financial performance. Please consider this a vote against expensing of employee stock options.

Sincerely,

George Janikowski
Altera Corporation
1111 Church Road
Mount Prospect, IL 60056