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Letter of Comment No: 3027  
File Reference: 1102-100

**From:** mdionne@altera.com  
**Sent:** Tuesday, June 01, 2004 9:15 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 am against the proposed changes you are making regarding how companies expense stock options. Making those changes will negatively impact me and my family as my company will most likely not give them out any longer. The stock options have provided my family with a way to purchase a house as well as help provide a buffer in my savings against the increasing cost of college as my children grow. Taking those away, which will be the outcome if your proposal is accepted, will make homes and college out of reach for millions of employees. Please leave this one alone.

Sincerely,

Michael dionne  
Altera Corporation  
7 Donna Pass  
Hopkinton, MA 01748