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From: Sent:

Halligan Joe [Joe.Halligan@mattson.com]

Tuesday, June 22, 2004 11:06 AM

To: Subject: Director - FASB file reference no. 1102-100

Letter of Comment No: 5155 File Reference: 1102-100

Concerning stock options,

When changes to the accounting rules are significant it makes the accounting rules not rules. Rules should remain constent or become useless. In the financial world people rely on the rules to make decisions concerning their life plans and ambitions. Please keep the rules fair and simple. Do not try to calculate values on stock options granted to employees because these rules should remain constent.

Thenk you.

Joe Halligan Voter Santa Clara County, CA