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From: Chris_Haynes@amat.com

Sent: Thursday, June 17, 2004 6:21 PM

To: Director - FASB

Subject: File Reference 1102-100: Accounting for Stock Options and ESPPs

Letter of Comment No: 4509 File Reference: 1102-100

I am writing to express my opposition to changing the accounting treatment for stock options and Employee Stock Purchase Plans (ESPPs).

This is a bad idea, bad for the American economy, and bad for American businesses.

Sincerely,

Chris L. Haynes