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Letter of Comment No: 4495
File Reference: 1102-100

From: Trent_Vore@amat.com
Sent: Monday, June 21, 2004 2:53 PM
To: Director - FASB
Subject: File Reference 1102-100: Accounting for Stock Options and ESPPs

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

It is the rare situation where I would consider responding to something like this simply because I'm not sure my voice would be heard. I'm making an exception in this case because I feel my families personal well being is at stake.

If the proposed change in accounting for AMAT stock options is allowed to go through, it would cripple Applied Materials' ability to reward it's employees thus directly affecting my families quality of life.

Even through the extreme cycles of our business, stock options and the ESPP have enabled me to provide a nicer home for my family, better schooling for my children and to start and add to my children's college fund. This compensation has allowed my wife to quit her full time job and work a less stressful, part-time job and stay at home with my children the rest of the time. The benefits are immeasurable.

This type of benefit goes across the workforce at Applied. Thus creating a motivated workforce that truly feels like they have stake in the company. Eliminating or, greatly reducing this program, because of accounting requirements would lead to a less successful Applied Materials. A less successful AMAT would make me concerned that my future employment may be in danger.

This accounting change takes aim the well being of every single hard working employee at AMAT.

Please take this point of view under advisement as you re consider the proposed accounting change.

Thanks for your time

Trenton Vore
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6/21/2004