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From: Daniel_Link@amat.com

Sent: Friday, June 18, 2004 10:34 AM

To: Director - FASB

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

Letter of Comment No: 4687

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

This is the first company I have worked at that allowed me to buy stock outright. I was thrilled to think that I had a opportunity to buy stock in a company that I have an impact on for a discounted price. It has allowed me to save almost \$25,000.00 toward my kids college funds. I have also built a cushion in case I was to get laid off.

I think that the ESPP plan is wonderful and I don't want to see it go away.

6/18/2004