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Letter of Comment No: 4930
File Reference: 1102-100

From: Doyle_C_Robles@amat.com
Sent: Saturday, June 19, 2004 12:05 AM
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). I am planning to use my ESPP to help send my daughters to college. It will help towards my retirement. It always seems that the little guy is the one who has to pay in the long run. ESPP's have helped me and my family to move into a larger home that would accomadate our growing family. If this option is taken away we will need to come up with other means to accomplish our goals. For example, working two jobs and cutting down on kid activities like gymnastics, pole vaulting, cheerleading, and more importantly vacations.

Doyle