## ikon

From: Bidu\_Pattada@amat.com

Sent: Friday, June 18, 2004 11:42 PM

To: Director - FASB

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

On Letter of Comment No: 4928 File Reference: 1102-100

Hi!

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

Silicon Valley has thrived due to Stock options & ESPPs which have been a motivation to all, including myself. ESPP and Stock Options has spurred me to go "above and beyond" to meet my performance & company goals.

In addition, the Pattada family would not have become homeowners without the help of Stock Options and ESPPs.

Stock options and ESPPs are authorized by the stockholders before they are issued. Hence I do not understand the focus on ESPPs and Stock options.

Request is not to expense stock options and ESPPs.

Thanks for your consideration.

Bidu Pattada