Letter of Comment No: 4712. File Reference: 1102-100

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From: Bert Webber@amat.com

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Sent: Tuesday, June 22, 2004 6:11 AM

To: Director - FASB

Subject: Employee stock options

## Dear sir.

I am sending you this email as my contribution in support of the employee stock option scheme.

I am 57 years old & have worked @ Applied Materials for 21 years now & I believe that the stock option scheme has contributed to my reasons for staying at the company.

Until I joined Applied I worked for several years at various companies offering all sorts of incentives that actually never amounted to anything &, as an employee of these companies I felt no real sense of being a part of that company.

With Applied I really feel that I want the company to succeed because I know that it will help my stock options & to this end my day to day work decisions are based on what I think is best for the companies success.

The feelings that I & many of my co-workers have is that it is not "just a job" it is a real way of sharing the financial rewards by making the company successful.

Changing the way the stock options are shown in the companies financial statements would ultimately remove this incentive & combined with the volatility of this industry's growth cycles would almost certainly drive many people into other industries that are "just a job".

I vote to keep the stock option reporting method the way it is right now.

Bert Webber.

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