

ikon

Letter of Comment No: 4640

File Reference: 1102-100

From: Sridhar_Prasad@amat.com

Sent: Thursday, June 17, 2004 3:31 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).

This seriously impacts my retirement plans and I can become a burden to the welfare and other government sponsored programs. Which works to the detriment of my co-citizens.

6/18/2004