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From: Bill_Kempf@amat.com

Sent: Thursday, June 17, 2004 3:26 PM

To: Director - FASB

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

Letter of Comment No: 4593

File Reference: 1102-100

I am writing to express my opposition to changing the accounting treatment for stock options and Employee Stock Purchase Plans (ESPPs). This is one of the only benefits that I am still recieving.

Thanks, Bill Kempf