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**Letter of Comment No: 4458**  
**File Reference: 1102-100**

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**From:** Shih-Ying\_Huang@amat.com  
**Sent:** Thursday, June 17, 2004 4:29 PM  
**To:** Director - FASB  
**Subject:** File Reference 1102-100: Accounting for Stock Options and ESPPs

To Whom This May Cocern,

I am writing to express my opposition to changing the accounting treatment for stock options and Employee Stock Purchase Plans (ESPPs). All my company's stock options and ESPP are important incentive to me as well as other talented employees at Applied Materials, and are considered as healthy catalysts for technology innovation and leadership for this country.

Regards,

Shih-Ying Huang, Ph.D.  
Employee of Applied Materials