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From: Carey_B_Randolph@amat.com
Sent: Thursday, June 17, 2004 5:13 PM

To: Director - FASB

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

Letter of Comment No: 4412 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).

I have been able to utilize my ESPP shares to put a down payment on a new home. Consequently, I am paying property taxes on the property that I purchased. In addition, I have been able to buy a car with my Stock Options and my ESPP shares to purchase vehicles and pay taxes on the vehicles.

In addition, I give a portion of my Stock proceeds to charities. Since I am able to choose where my money goes, I get to gain knowledge of the different organizations and have a better impact on the community through more effective organizations.

Please consider my comments while making your decision to take away money that has an impact on my community.

Best Regards,

C. Brad