ikon

Letter of Comment No: 4440 File Reference: 1102-100

From:

Chad_Pollard@amat.com

Sent:

Thursday, June 17, 2004 4:22 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).

Under this plan, my company will be forces to cut our ESPP benefits. I sincerely hope you will not pass this plan.