Letter of Comment No: 4904

File Reference: 1102-100

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Lance_Colbert@amat.com

From: Sent:

Monday, June 21, 2004 6:43 AM

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).

I have been able to purchase a wedding band thanks to the ESPP program with Applied Materails. It has also allowed me to use the money from stocks to help buy a house...