## ikon

From: Rod\_Gregg@amat.com

**Sent:** Thursday, June 17, 2004 3:16 PM

To: Director - FASB

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

Letter of Comment No: 4584 File Reference: 1102-100

## To whom it may concern,

I am writing to express my opposition to changing the accounting treatment for stock options and Employee Stock Purchase Plans (ESPPs). These programs allow lower level employees to participate in the success of the companies that they work so hard for. If they are not allowed there would be no reason to increase productivity or competitiveness. Today's stock options and Employee Stock Purchase Plans are the average persons vehicle to realize their dreams or have a comfortable retirement. Please keep them intact!

Regards, Rod Gregg 213 Oak Way Santa Cruz, Calif. 95065 831-427-0938