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Letter of Comment No: 4483

File Reference: 1102-100

From: Kenny_Dillard@amat.com
Sent: Thursday, June 17, 2004 4:18 PM
To: Director - FASB
Subject: File Reference 1102-100: Accounting for Stock Options a... ..

I am writing to express my opposition to changing the accounting treatment for stock options and Employee Stock Purchase Plans (ESPPs). Leave things alone!