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From:

chris.kelley@amd.com

Sent: Monday, June 14, 2004 4:16 PM

To: Director - FASB

Subject: File Reference No. 1102-100, Comment on FASB Stock



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Dear Mr. Robert Herz:

I am writing in reference to FASB's invitation to comment on its exposure draft, "Share-Based Payment," an amendment of Statements No. 123 and 95. The employee stock purchase program at AMD allows employees to have an investment plan which may pay off higher than contributed or may result in a loss. However, I as the employee appreciate that benefit and believe in the value that is provided in a subsidized stock inititiave. Please do not take this right away from me. I have currently saved enough that I could by a car and who knows, eventually it could be my retirement.

Letter of Comment No: 4007 File Reference: 1102-100

Sincerely,

Chris Kelley AMD 1137 Strickland Dr Austin, TX 78748