Letter of Comment No: 5809 File Reference: 1102-100

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Sue Martin@amat.com From:

Wednesday, June 30, 2004 3:14 PM Sent:

Director - FASB To:

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).

The Employee Stock Purchase Program means a great deal to me, it is a way I can actively participate financially within the company and get something back. I take more of stance in our company's position and more pride in where we stand against other companies. Because of the Stock purchase program I feel I am more involved and more aware. It puts the company on even playing field for all who are interested and makes me feel we all our part of the same team in a way we are not able to be in our day to day work. I'm interested in the welfare of my company and my part in it, we are all part of that. There is more than one reason I would hate to see the program go away, defiantly financial reasons, but it much more than that. We are all a part of it, and we all have the same stake in it.

I hope you reconsider.

Regards,

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