ikon

From: Director - FASB

Sent:

Tuesday, June 29, 2004 9:26 AM

To:

ikon; Karen Salmansohn

Subject: FW:

Letter of Comment No: 5675 File Reference: 1102-100

----Original Message-----

From: Jon\_Schurger@amat.com [mailto:Jon\_Schurger@amat.com]

Sent: Tuesday, June 29, 2004 7:04 AM

To: Director - FASB

Subject:

Our stock purchase plan has been a very important benefit to me .

It has enabled me to partially pay for the adoption of two children.

It will also help pay for their higher education. It is a very important benefit to me and I would be very much opposed to and legislation which would drive Applied to discontinue it. There must be an equitable solution to account for the money and encourage companies to provide this important benefit.

Jon Schurger CE 2

IBM Account Burlington VT