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Letter of Comment No: 5597
File Reference: 1102-100

From: Paul_D_Kaminski@amat.com
Sent: Wednesday, June 30, 2004 2:40 PM
To: Director - FASB
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). This will have a significant negative impact on the employees in Silicon Valley.