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From: Carmen_Krooss@amat.com

Sent: Monday, June 28, 2004 1:04 PM

To: Director - FASB

Subject: File Reference 1102-100: Accounting for Stock Options and ESPPs

Letter of Comment No: 5566

File Reference: 1102-100

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

The stock options have been a great benefit to us making a house in the bay area available and affordable. Without stock options we couldn't have made it and we would have had to rent or leave the state.

Please do not take this benefit away from us.

Sincerely,

Carmen Krooss