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From: Kerry\_Bryan@amat.com

Sent: Friday, June 25, 2004 2:36 PM

To: Director - FASB

Subject: Stock Option Expensing

Letter of Comment No: 5348 File Reference: 1102-100

## DO NOT DO IT!

Yet again, either big business or government is trying to take away from the "everyday" working stiff any ability to get ahead.

Stock options and ESPP is the ONLY reason I was able to afford a home in the Bay Area. Without this additional investment I would never have been able to afford this.

This is MY tie to the company I work for. Because of being a stock holder, and feeling the direct benefit of owning stock in a profitable company, I do consider the bigger picture (profitability to the company) more in my day-to-day work than I would as just another "worker bee" with no stake in the outcome of decisions. It simply makes me a better employee overall.

If there are issues surrounding the abuse of stock options then address the abusers directly. Do not fall into the too easy trap of "shotgun" fixes, which never work, and negatively impact thousands, possibly hundreds of thousands, of hard working people just to mitigate the abuses of a few.

Regards, Kerry Bryan ebis eNS Decision Support Systems Applied Materials, Inc. 408-563-4587

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