## ikon

To:

Helmut\_Posch@amat.com From:

Thursday, June 24, 2004 9:41 AM

Sent: Director - FASB

Subject: file reference no. 1102-100

Letter of Comment No: 5261 File Reference: 1102-100

## Dear Madam/Sir,

I personally definitely benefited from stock options and the employee stock purchase plan.

I do not support the idea to expense stock options and employee stock purchase plans in the P&L statements.

Kind regards,

## Helmut Posch

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