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From: Robert_M_Dillon@amat.com

Sent: Friday, June 18, 2004 1:06 AM

To: Director - FASB

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

Letter of Comment No: 4700

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

Please reconsider before we lose this incentive.

Regards

Rob Dillon

6/18/2004