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From: Duane_Paris@amat.com
Sent: Thursday, June 17, 2004 4:20 PM
To: Director - FASB
Subject: File Reference 1102-100: Accounting for Stock Options and ESPPs

Letter of Comment No: 4446
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). My wife Kathryn and I are a single income family with one daughter Jazmyn that benefit greatly from ESPPs. Since the birth of our daughter we have struggled to be a traditional single income family because we feel that it is important for parents to raise their kids instead of day cares! Without the ESPP we would not have been able to buy a house and setup a college fund for Jazmyn. Stop this madness do not wreck a good thing for alot of hard working Americans because of the action of some greedy corporate CEO's! Punish the people that commit the crimes not the hard working corporate employee's that make America great!

Sincerely
Duane Paris

6/18/2004