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**From:** Scott\_A\_Edmonson@amat.com  
**Sent:** Tuesday, June 22, 2004 9:16 AM  
**To:** Director - FASB  
**Subject:** File Reference 1102-100: Accounting for Stock Options and ESPPs

**Letter of Comment No:** 4709  
**File Reference:** 1102-100

I support FASB.

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

It won't be easy. My company is trying to recruit its own employees to write emails opposing FASB, which I find reprehensible. Taking money out of a company to pay out bonuses is, well, taking money out of a company, and does indeed dilute the value of the company assets.

Anyway, that's my opinion, and I hope you fight the good fight, and force companies to follow generally accepted accounting standards.

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