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Letter of Comment No: 4690
File Reference: 1102-100

From: Dante_Barlow@amat.com

Sent: Friday, June 18, 2004 9:25 AM

To: Director - FASB

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

I am writing to express my opposition to changing the accounting treatment for stock options and Employee Stock Purchase Plans (ESPPs). The Employee stock purchase program has provided me with exposure to stocks that I may not have experienced without the program in place. The program has become a valuable tool to my family and myself.

6/18/2004