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**From:** Mikel\_VanSlyke@amat.com  
**Sent:** Sunday, June 20, 2004 8:51 AM  
**To:** Director - FASB

**Letter of Comment No: 4933**  
**File Reference: 1102-100**

I wanted to take a minute to let you know how the changes which are being discussed in regards to the expensing of employee purchase plan and stock option shares would effect me. I am not a top executive or manager. I am a field service technician. The value of these programs to employees in my positioned must not be underestimated. These benefits are not tools to make the rich richer but tools to attract and retain workers with a vested interest in company performance. These benefits have allowed myself and many of my coworkers to purchase our first homes and create nest eggs for the future of our families. Losing these benefits would be a substantial loss to all workers in my position. My family would suffer as would many others as a result of these changes. I ask that you consider the results of these actions on me and my coworkers. Thank you.

Mikel VanSlyke  
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