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From: Anders_Ek@amat.com

Sent: Thursday, June 17, 2004 3:59 PM

To: Director - FASB

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

Letter of Comment No: 4658 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). These plans have been a good adition to my income and has allowed me and my family to have benefits from my hardwork and the success of the company that I work for. I do not think that these changes would help the countries economy substancial but would have a very negative impact of my personal financial situation. These new rules would only bring this country closer to socialism which is something none of us should want, all you have to do is look at how the economy works in socialist countries and the step of from socialism is communism (which we all know how that works). So please take in consideration the real wishes of the people and don't allow this new idea to go further.