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From: Charlie_Humphreville@amat.com

Sent: Thursday, June 17, 2004 3:19 PM

To: Director - FASB

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

Letter of Comment No: 4581 -
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). I believe the current method of treatment is fair, motivates the correct incentives, and is fully accountable to stockholders. I believe changing the current methodology will put the US industries at a disadvantage in the global market.

Charles Humphreville

6/18/2004