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Letter of Comment No: 4441 File Reference: 1102-100

From: Sent:

Anatoly_Surdutovich@amat.com Thursday, June 17, 2004 4:22 PM

To:

Director - FASB

Subject:

File Reference 1102-100: Accounting for Stock Options

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

it will hurt corporations and subsequently employees.

Regards,

Anatoly Surdutovich