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From: Sent: Spencer_Gullicksen@amat.com Thursday, June 17, 2004 3:26 PM

To:

Director - FASB

Subject:

File Reference 1102-100: Accounting for Stock Options

Letter of Comment No: 4590 File Reference: 1102-100

Dear Sir,

I am writing to express my opposition to changing the accounting treatment for stock options and Employee Stock Purchase Plans (ESPPs). As there are many companies in the US that would like to retain talent and make a better environment (\$) for their workers, this plan definitely contributes. You would be surprised to know of the talent that leaves this country for other nations where, restrictions on steam cell research mixed with high technology the likes of which was once science fiction... now fact. What incentive would there be for one to stay in this country and loose benefits

(\$) to help get above mediocrity, when one could sell their talents (\$) abroad for better compensation? So leave you say, go to foreign nations and help then succeed with new technological advancements, where your efforts will be rewarded. I say, I'd rather not. Keep incentive here. Not being paid for lackluster contributions to the public benefit (i.e. government job), we need all the help we can find just to break even. Please what little we have to look forward to alone. It's our only hope of getting somewhere. Peace.