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Letter of Comment No: 4535
File Reference: 1102-100

From: Tyler_D_Heerwagen@amat.com

Sent: Thursday, June 17, 2004 8:18 PM

To: Director - FASB

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

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

I have also expressed this in writing to my Congresswoman and both Senators.

I am not a big time executive, and I sincerely believe that Stock Options, and Employee Stock Purchase Plans such as those utilized by my employer Applied Materials are part of the American way. I came to California years ago to take part in just such opportunities and I would be strongly dissatisfied by my representatives if they took away one of the most significant motivations that I enjoy.

Tyler Heerwagen, Saratoga, CA

408-867-9914

Please reply to confirm that you have recieved my note.

6/18/2004