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From: Frankie_Liu@amat.com
Sent: Thursday, June 17, 2004 5:31 PM
To: Director - FASB
Subject: File Reference 1102-100: Accounting for Stock Options

Letter of Comment No: 4520
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).

The ESPP plan has been a necessary incentive for me to continue working for my current employer.

The stock options are one way for the company to keep talented employees, and it is a great way for the shareholders to show their appreciation for our hard work.

My family has been greatly impacted by this wonderful program, and we would like it to continue its positive effect for all of us.