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**From:** Cat\_Tucker@amat.com  
**Sent:** Thursday, June 17, 2004 6:17 PM  
**To:** Director - FASB  
**Subject:** File Reference 1102-100: Accounting for Stock Options and ESPPs

**Letter of Comment No:** 4502  
**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 am a middle class wage earner and I have saved all my stock options to pay for college tuition for my children, the middle class does not get any breaks in regards to paying taxes or qualifying for college Financial Aid. There aren't any programs that help us, so please do not take away the only thing that is helping me now, I still have one son in college and one daughter in High school. I won't be able to pay for my daughter's education if I don't continue to receive stock options. I am more than willing to work hard and meet objectives that is rewarded with stock options so please don't take it away by changing the accounting treatment for stock options. If you change it our company won't be able to offer it anymore.

Sincerely,  
Denise (Cat) Tucker  
9440 Eagle View Way  
Gilroy, Ca 95020

6/18/2004