

Mail Stop 6010

June 17, 2005

Ms. Nancy H. Handel
Senior Vice President and Chief Financial Officer
Applied Materials, Inc.
P.O. Box 58039
Santa Clara, CA 95052

Re: Applied Materials, Inc.
Form 8-K dated February 15, 2005
Filed February 15, 2005
File No. 000-06920

Dear Ms. Handel:

We have completed our review of your Form 8-K and do not, at this time, have any further comments.

Sincerely,

Martin F. James
Senior Assistant Chief

Accountant