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Letter of Comment No: 2430
File Reference: 1102-100

From: eric.pedersen@jdsu.com
Sent: Monday, May 17, 2004 8:54 AM
To: Director - FASB
Subject: File Reference No. 1102-100, Comment on FASB Stock Option Proposal



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Dear Mr. Robert Herz:

I am writing in reference to FASB's invitation to comment on its exposure draft, "Share-Based Payment," an amendment of Statements No. 123 and 95. I am all for reform of stock option disbursement. But, I think ESPP programs should be left alone as more of the "labor" type of employees can invest and enjoy hard earned rewards.

Sincerely,

Eric Pedersen
158 West Court
West Melbourne, FL 32904