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Letter of Comment No: 2656

File Reference: 1102-100

From: rick.shigemoto@palmone.com
Sent: Thursday, May 20, 2004 7:58 PM
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. If U.S. technology companies, which have historically offered attractive broad-based employee stock plans, move to more traditional compensation programs, they will have a harder time attracting the best and brightest. This will also impact employees compensation/benefits that are seen as a great motivator for employees to reap the fruits of their labor.

Sincerely,

Eric Shigemoto
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