ikonLetter of Comment No: 2676File Reference: 1102-100

From: rpetersn@iname.com

Sent: Friday, May 21, 2004 11:38 AM

To: Director - FASB
Subject: Director - FASB
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 concerned that the proposed changes in stock options treatment will greatly reduce or eliminate use of stock options as benefits. In the companies I have worked in, I have found stock options to be an effective, valuable motivational tool and benefit for employees.

Sincerely,

Robert Petersen palmOne, Inc 821 Transill Circle Santa Clara, CA 95054