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Letter of Comment No: 2576 File Reference: 1102-100

From:

mitch_tuck@JDSU.com

Sent:

Tuesday, May 18, 2004 6:21 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. I have been recieving stock options and utilizing the ESPP to buy company stocks. I believe that this is a great benifit to both me and the company.

These benifits give the employee a feeling of ownership of thier company and it is an effective tool to increase the employee' productivity. ESPP's and stock options are effective tools for capitalism. These tools should not be made "dull" by needless bureaucracy.

Sincerely,

Mitch Tuck 9309 Jessica Dr. Windsor, CA 95492