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Letter of Comment No: 2668 File Reference: 1102-100

From: Sent:

joe.gurney@palmone.com Friday, May 21, 2004 1:54 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. In my working life I have often felt that working for a company can make you feel somewhat like a 'number' as opposed to an important part of the infrastructure. Employee Stock Purchase Plans are practically the only options that provide me with the opportunity to feel like I am a part of something, a true 'member' of the company who can really make a difference to its future and the satisfaction that I contributed to it. Because if I work hard, and my colleagues share the same attitude, the company will flourish as will our incentive to maintain our enthusiasm. It is simply inconceivable that the FASB want to step in and literally uproot the very

foundation companies are built on, the employees, their opportunities and therefore moral, by making such changes and I absolutely oppose it. Moreover the affect could be devastating on the future of such companies thus impacting

the economy. This simply must never be allowed to happen.

Sincerely,

Joe Gurney palmOne Europe Ltd 400 N. McCarthy Blvd Milpitas, CA 95035