

Mail Stop 4561

March 10, 2010

Jonathan J. Rubinstein  
Chairman and Chief Executive Officer  
Palm, Inc.  
950 West Maude Avenue  
Sunnyvale, CA 94085

**Re: Palm, Inc.  
Form 10-K for the Fiscal Year Ended May 29, 2009  
File No. 000-29597**

Dear Mr. Rubinstein:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Patrick Gilmore  
Accounting Branch Chief