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Letter of Comment No:2434 File Reference: 1102-100

From:

randy.smith@mapics.com

Sent:

Friday, May 14, 2004 10:31 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 feel that these standard changes are not fair to ethical businesses. We currently report the value of our options as a footnote which gives the investor the information, without negatively affecting our income statement. The proposed rule change would eliminate the practice of granting options at our company. As an emplyee I feel that it is unjust to lose this priviledge.

Sincerely,

Randall Smith 458 Coolsprings Trl Woodstock, GA 30188