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Letter of Comment No: 24// File Reference: 1102-100

From: Sent:

christophe.heyman@mapics.com Friday, May 14, 2004 8:32 AM

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 opinion, this proposal, when implemented, would negatively impact US companies' competitive position: either stock options and ESPPs are no longer offered which could mean a considerable loss as far as employee retention goes, or the cost for continuing these programs to the company will be dramatically higher, affecting the company's financial position.

Sincerely,

Christophe Heyman 1000 Windward Concourse Pkwy Suite 100 Alpharetta, GA 30005