C-Com Inc

Letter of Comment No. 2819 File Reference: 1102-100

Carol Chouinard 500 S Lynn Riggs Blvd # 327 Claremore, OK 74017-7814

May 22, 2004

Robert H. Herz, Chairman Order Department, Financial Accounting Standards Board 401 Merritt 7, P.O. Box 5116 Norwalk, CT 06856-5116

Director of Major Projects—File Reference No. 1102-100

Dear Chairman Herz:

As a member of the small business community, I am outraged over the FASB's attempt to mandate the expensing of stock options! In my opinion, it is totally wrong for the Government to control businesses and their free enterprise. It is essential that employers be free to provide employees with whatever incentive they feel is best. Government interference in the use of stock options is obstructing the freedom of small business employers and, inadvertently harming the employees.

Please, take stock of all of the facts and throw your support behind the small business owners of this country. Please oppose any mandatory expensing of stock options and let us focus on running our own businesses without unnecessary Government interference.

Thank you for your time and attention to this very important matter.

Carol Chairenard

Sincerely,

Carol Chouinard