Letter of Comment No: 3125 File Reference: 1102-100

Computer Plus Wireless

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

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

Dear Chairman Herz,

Stock options provide more choices for employees to decide how they wish to be compensated. If the government gets involved in this important means of compensation, it is no different from imposing a new tax or regulation on businesses. This measure will cost small businesses a lot of money.

Another reason for stock options is to create a team environment. You can talk teamwork to your employees all day long, but if you really want to make them feel like they really belong to a team, nothing beats stock options to accomplish that goal. It's a wonderful instrument to communicate that we will all share in the wins we make for the company.

I sincerely appreciate you taking the time to mull over my concerns. I feel that the mandatory expensing of stock options is an important issue that could have a severely adverse affect both on existing small businesses and those planned in the future. I thank you once again for your time and consideration.

Sincerely

Vernon Slater