



613 Fourth St. #201  
Santa Rosa CA 95404  
707-541-3870  
707-579-6033 fax

May 5, 2005

Jonathan G. Katz  
Secretary, Securities Exchange Commission  
450 Fifth Street, N.W.  
Washington, D.C. 20549  
Via email

Re: SEC File No. 4-500

Dear Sirs:

Burst.com would like to express its support for the Pink Sheets' Request for Rulemaking Regarding Member Records of "Short" Positions and Reporting and Public Dissemination. We are referring specifically to the recent filing of **SEC File No. 4-500. Request for Rulemaking Regarding Member Records of "Short" Positions and Reporting and Public Dissemination of Aggregate Positions by Security.**

The issue of short selling position reporting is of paramount importance to our company as well as our investors. We urge you to support pink sheet companies and their investors by making a favorable ruling for file No. 4-500. The OTC market really needs this improvement.

Kind regards,

A handwritten signature in blue ink that reads "E Walters".

Eric Walters  
V.P. Operations

Cc  
Barbara Z. Sweeney  
Senior Vice President and Corporate Secretary, NASD  
1735 K Street, NW  
Washington DC 20006-1500