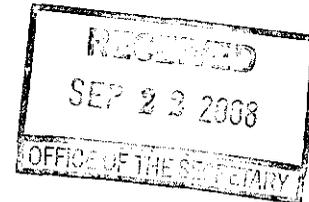


Senator Mel Martinez
 356 Russell Senate Office Building
 Washington, D. C. 20510

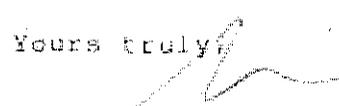
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 SENATOR MARTINEZ D.C.



Honorable Senator Martinez,

Please use what influence you have to stop the SEC from implementing its plan to allow U S corporations to disregard current rules and standards and, instead, play by a new set of international rules. How many meltdowns must occur before the so-called defenders of our way of life realize that oversight and regulation are necessary to keep a lid on greed, dishonesty, and a host of other negative instincts inherent in mankind. Changing the rules to ease the burdens of fiduciary responsibility on the corporate movers and shakers will only encourage recklessness in the quest for ever-greater returns for the few at the top who walk away with the golden parachutes floating over the ashes of the companies. One has only to look at Enron, hedge funds, secondary and tertiary markets established to hide losses to see what happens when investor-protection laws are either not enforced or are non-existent. The rationale being used is that 'we' must attract capital from abroad. That does not even pass the laugh test. You are too young to remember what preceded the Great Depression but old enough to see what is happening right now. History is repeating itself.

Yours truly,


 Sharon B. Morgan


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