



December 7, 2006

Via e-mail to: rule-comments@sec.gov

Nancy M. Morris
Secretary
Securities and Exchange Commission
Station Place
100 F Street NE
Washington, DC 20549-0609

Re: SR-NASDAQ-2006-040 Listing Fee Proposal:

Dear Ms. Morris:

Quality Distribution, Inc. (QLTY) is a small cap issuer listed on the NASDAQ National Market. We are concerned about NASDAQ's proposed decision to bundle its listing fee with newswire service, webcasting and EDGAR filings. We do not address the question of whether a self-regulatory organization should be in the business of offering these services at all (an interesting question, but beyond the scope of this comment letter). Rather we profoundly object to NASDAQ's decision to bundle these services within its listing fee.

For each of the proposed services (newswire, conference calling, and EDGAR filing) there is a more than adequate competitive market already in existence. Perhaps the entry of NASDAQ as an additional provider will enhance competition for those services, but not by utilizing its quasi-monopoly power to embed those services within its listing fees. It would seem particularly odd and ironic if, 30 years after challenging the New York Stock Exchange to, *inter alia*, unbundle brokerage research services from commission rates, the Commission were to permit the NASDAQ to compel listed companies to utilize its non-competitive services.

It will be impossible for us to compare the cost of NASDAQ's bundled service against the prices charged by our current providers of these services. Further, since this is not an optional program, but rather a mandatory directive by NASDAQ, there would be no benefit in such a comparison. If we do not use NASDAQ's bundled service, we will in essence pay twice to use the wire service, webcasting vendor and Edgar disseminator of our choice.

We want to retain the freedom to choose our service providers without added cost. We have made a conscious effort to periodically review our vendor relationships in which

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we take into consideration not only price, but reputation, dependability, flexibility, and expertise. We do not want that choice to be taken from us.

Thank you for considering our comments and concerns.

Very truly,

Diane Helland
Director Investor Relations and Corporate Communications