

Thursday, May 26, 2005

Gentleman:

It is imperative that SEC File No. 4-500 Request for Rulemaking Regarding Member Records of "Short" Positions and Reporting and Public Dissemination of Aggregate Positions by Security be approved to insure that companies and shareholders are protected from stock manipulation and illegal short sellers. Pink Sheet and OTCBB companies deserve the same protection afforded to NASDAQ and Exchange members. This means that NASD Rule 3360 needs to be changed immediately.

Sincerely,

Samuel S. Duffey