



Alexander MacKenzie
6815 W University Ave Apt 13107
Gainesville, FL 32607
April 8, 2009

United States Securities and Exchange Commission
Attn: Public Comment Division
100 F Street, NE
Washington, DC 20549

RE: Short Selling Proposed Rules

Dear Sir or Madam:

I would like you to know that I believe there should be no limits on short selling. However, I believe that all capital "gains" from this practice should be taxed by the federal government at a 97% rate.

Thank you.

Sincerely,

Alex MacKenzie

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