



**Marcus C. Rowland**  
*Executive Vice President and  
Chief Financial Officer*

September 30, 2008

Christopher Cox  
Chairman  
Securities and Exchange Commission  
100 F Street, NE  
Washington, DC 20549

Via facsimile: 202-772-9200

Dear Mr. Cox,

We understand that Aristeia Capital is petitioning the Securities and Exchange Commission for an exemption to the emergency actions to prohibit short selling of companies in the financial sector. As the issuer of multiple convertible securities we support an exemption that would allow holders of convertible securities to sell short stocks in order to mitigate equity price risk.

We believe that the U.K. has provided a model for the exemption that the SEC should adopt. The failure to include such an exemption to the short selling prohibition makes unavailable an important source of financing when capital is scarce and could have a dramatic and disastrous affect on corporate America.

Sincerely,

A handwritten signature in blue ink, appearing to read "Marcus Rowland".

Marcus C. Rowland

Cc: Robert Lynch, Aristeia Capital

MCR:sas