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February 27, 2007

**By Electronic Mail**

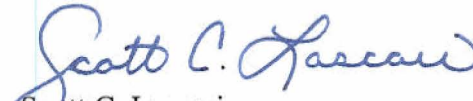
Nancy M. Morris  
Secretary, Securities and Exchange Commission  
100 F Street, NE  
Washington, DC 50549-1090

**Re: File No. SR-CBOE-2006-106**

Dear Ms. Morris:

We are writing on behalf of Michael Floodstrand, Thomas J. Ward, and the putative Class Members in the case *CBOT Holdings, Inc. et al. v. Chicago Board Options Exchange, Inc. et al.*, Case Number 2369-N, currently pending before a chancery court in New Castle County, Delaware, with respect to File No. SR-CBOE-2006-106. We have reviewed the comment letter submitted today by CBOT Holdings, Inc. and the Board of Trade of the City of Chicago, Inc. and, on behalf of Michael Floodstrand, Thomas J. Ward, and the putative Class Members, hereby adopt and incorporate the views and arguments set forth therein. As a result, we believe that the SEC should disapprove the CBOE's proposed rule change, File No. SR-CBOE-2006-106. Should you have any questions, please do not hesitate to contact us.

Very truly yours,

  
Scott C. Lascari

c: Gordon B. Nash, Jr. (by e-mail)

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