

Exhibit 2b

Alphabetical List of Written Comments

1. Amal Aly, Securities Industry and Financial Markets Association (November 14, 2008)
2. Elliot R. Curzon, Dechert LLP (November 14, 2008)
3. John I. Fitzgerald, Leerink Swann LLC (November 10, 2008)
4. Goodwin Procter LLP (November 11, 2008)
5. Daniel H. Kolber (November 10, 2008)