

**EXHIBIT 2b**

**Alphabetical List of Written Comments**

1. Dale E. Brown, Financial Services Institute (February 27, 2009)
2. Deborah Castiglioni, Cutter & Company, Inc. (February 17, 2009)
3. R. Cromwell Coulson, Pink OTC Markets, Inc. (March 20, 2009)
4. Joseph McLaughlin, Sidley Austin LLP (January 28, 2009)
5. Christopher Meitz, Scottrade, Inc. (January 29, 2009)
6. Howard Meyerson, Liquidnet, Inc. (April 24, 2009)
7. Lisa Roth, National Association of Independent Broker-Dealers, Inc. (February 16, 2009)
8. Michele Samuelson, first allied (January 27, 2009)
9. Ann Vlcek and Sean Davy, Securities Industry and Financial Markets Association (February 26, 2009)