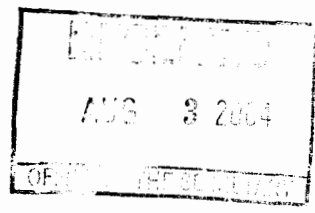


ES/07652

ITS INNOVATIVE TRANSPORTATION SOLUTIONS INC.
2701 Valley View Lane ♦ Farmers Branch, Texas 75234 ♦ (972) 484-2525 ♦ (972) 484-4545

463

May 24, 2004



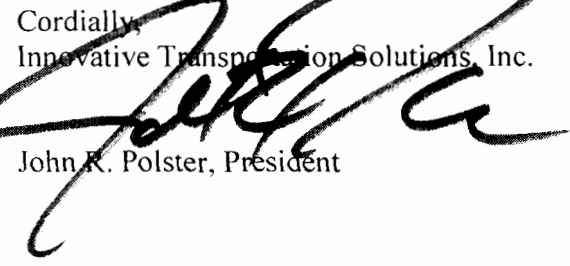
Hon. William H. Donaldson
Chairman
U.S. Securities and Exchange Commission
450 First Street, NW
Washington, DC 20549

Dear Chairman Donaldson:

I appreciate your efforts to provide investors with more choice in the securities markets and am especially supportive of the "opt-out" provision that would modify the obsolete trade-through rule.

This provision would allow investors the ability to determine their own criteria for executing trades, which will increase competition, efficiency and transparency in the market. It would also give investors more agility and diversity.

I urge the Commission to work towards the goal of making the markets more investor-friendly by implementing the "opt-out" provision.

Cordially,
Innovative Transportation Solutions, Inc.

John R. Polster, President

- cc: Commissioner Paul S. Atkins
- cc: Commissioner Roel C. Campos
- cc: Commissioner Cynthia A. Glassman
- cc: Commissioner Harvey J. Goldschmid
- cc: The Honorable Michael Burgess