

S7-19-03

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Jonathan Katz  
Securities and Exchange Com.  
450 Fifth Street N.W.  
Washington, D.C. 20049-0609

Dear Mr. Katz,

Your name was given in the New York Teacher of Nov. 18, 2003 as the person to contact in reference to rules to combat corporate corruption.

The article suggested that shareholders be given a greater voice in electing Boards of Directors.

Could rules be made to eliminate options and bonuses and in general to give executives a fixed salary sans any perks and to make the salary in line with that of other employees. It seems to me that this could eliminate some of the corruption and the drastic plunge in the share value of many corporations.

It would also be nice if those who stole corporate funds would be made to give the money back.

I thank you for your kind attention.

Sincerely,

*Miriam D. Russ*

December 24, 2003

