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July 20, 2006

RECEIVED
JUL 26 2006
OFFICE OF THE SECRETARY

Nancy M. Morris, Secretary
Securities and Exchange Commission
100 F Street, NE
Washington, CA 20549-9303

RE: SR-NASD-2004-183

Dear Secretary Morris,

I have had the opportunity of being in the business which requires regulatory bodies to over see the fair treatment of our clients. This has been a good business for me for over 20 years. The NASD proposed rule 2821 is unnecessary and has no meaningful protection for the consumer. I am asking the SEC to disapprove the proposed rule 2821.

Sincerely,

Al Villasenor

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