SK-NASD-2005 032- 43

March 22, 2005

Kathleen Maguire, Division of Market Regulation, 450 Fifth Street, NW, Washington, DC 20549

SECURITIES AND EXCHANGE COMMISSION RECEIVED

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DIVISION OF MARKET REGULATION

I have a customer dispute filed or to be filed with the NASD Dispute Resolution.

I understand that the new proposed Rule will require Arbitrators to explain awards if asked to by the claiming party.

I sincerely hope that the SEC will approve this new proposed Rule so that we claimants can understand how the arbitration awardsd are arrived at.

We've been getting screwed long enough - by fraudulent accounting practices of some publicly traded companies.

Very truly yours,

Jimmie Jackson, Trustee

Pauline Jackson Trust, 7343 E 118 St. So., Bixby, Okla. 74008 JUL 33 2005