May 18, 2005

To Whom It May Concern:

Re: Rulemaking Regarding Member Records of "Short" Positions and Reporting and Public Dissemination.

Please make this rule in effect as soon as possible. Naked Shorting has ruin investors portfolio and it has to stop. It is in the best interest in the overall market. For OTC BB and Pinksheets listed companies. Everyone will benefit with this change.

Yours truly,

Kairas Mehta Toronto, Ontario

Canada