

January 27, 2004

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Mr. Jonathan G. Katz Secretary, Securities and Exchange Commission 450 Fifth St., N.W. Washington, D.C. 20549-0609

57-06-04

In re: New Confirmation and Point of Sale Disclosure Requirements".

Dear Sir:

For a long time, I have been very dissatisfied with the so-called disclosures so as things are being stirred up with so many wrong doings being divulged, I think it is time I wrote to ask that investors be given all (and I emphasize all) information that is informative and useful, including those mutual funds that give commission to brokers for them to tout their funds.

Thank you for your attention.

Jour Land

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