



September 4, 2007

Nancy M. Morris, Secretary  
Securities and Exchange Commission  
100 F Street, NE  
Washington, D.C. 20549-1090

Re: File Number S7-11-07; Release No. 33-8813; Revisions to Rule 144 and Rule 145 to Shorten Holding Period for Affiliates and Non-Affiliates (the "Release")

Dear Ms. Morris:

We are writing to comment on the proposed elimination of the requirement that non-affiliates file Form 144.

As a company that provides information derived from Form 144 and other similar filings, we understand the important role that the information contained in such filings can play in helping investors make informed decisions about securities.

The Release states that approximately 45% of Form 144 filings are made by non-affiliates. As a result, the elimination of this filing requirement would result in a significant loss of the amount of information that would be available to investors.

We understand that the Commission must consider the burden imposed on filers of Form 144. This burden, however, should be carefully balanced against the enormous benefit to investors that results in these filings both being made and being available to the public.

We request that the Commission, before making its final determination on whether these filings are needed, consider this balance, share its findings with the public and invite – and consider – further public input.

Please let us know if you have any questions or need any further information with regard to the foregoing.

Very truly yours,

Fern Dorsey, President