

Thomas Vallarino

U.S. Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549-9303
Attention: Secretary

Re: File No. S7-08-08 "Naked" Short Selling Anti-Fraud Rule

June 23, 2008

As we await the decision on what measures will be taken to enforce the law so that “fails to deliver” and “fails to receive” are eliminated, I suggest the Commission look at who it is getting advice and information from by reading the account chronicled at in the attachment to this comment letter.

It can also be read at

<http://www.deepcapture.com/the-story-of-deep-capture-by-mark-mitchell/>

Are these the people the Commission is protecting?

Sincerely submitted,

Thomas Vallarino