

Kirk B. Ross

June 17, 2008

Nancy M. Morris, Secretary
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549-0609

Re: file 4-557 NIPC Rule Petition - Customer Account Rule

Dear Ms. Morris:

The practice of naked shorting is illegal. The SEC is not enforcing the law by allowing this practice to continue.

Please adopt the rule proposed by the NICP to stop this outrage.

Sincerely,

Kirk Ross
Investor