

May 31, 2008

To Whom it may concern,

Please enter my comments in the public record regarding the use of "Naked" short selling. I believe some of the securities I have held or hold in my account at TD Ameritrade may have been subjected to "Naked" short selling". I can not produce conclusive evidence because I am a retail investor other than the wild price swings of one company in particular, DRYS. I believe that DryShips (DRYS) should be, in my opinion, scrutinized for rampant "Naked " short selling. I encourage you to use the following comments to reinforce passing legislation to enforce rules prohibiting the use of "Naked" short selling. I also encourage you to impose strong and costly punitive damages to any firm or funds found to be manipulating stocks in such manner.

"To the extent that fails to deliver might be indicative of manipulative ``naked'' short selling, which could be used as a tool to

drive down a company's stock price, such fails to deliver may undermine the confidence of investors. These investors, in turn, may be reluctant to commit capital to an issuer they believe to be

subject to such manipulative conduct. In addition, issuers may believe that they have suffered unwarranted reputational damage due to investors' negative perceptions regarding fails to deliver in the

issuer's security. Any unwarranted reputational damage caused by fails to deliver might have an adverse impact on the security's price".

Respectfully,

Jeffrey Leibovitz

San Francisco, CA