

MARY JANE BAKER
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4-463

7/24/03

Dear Mr. Katz

I am writing to request ¹³
that the SEC clarify and
~~strengthen~~ lighten standards
for reporting environmental
liabilities.

Apparently many companies
fail to report such liabilities
or hide them from investors by
piecemeal accounting.

I urge you to incorporate
the standards developed by
the American Society of Testing
and materials.

Sincerely yours,

Mary Jane Baker

Dear Samantha B. Katz (Secretary) 1/28/04
of SEC:

I write about mutual fund
& old corporate scandals in general.
Please put complaint all
mutual fund investors (small-
investors) - clamp down
the industries & regulated
so that the small-investors
doesn't get ripe off.

Yours sincerely,
Paul Koester

P.S. Please
Have things

done right period.



Mr. Paul Koester
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57-03-04

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