From: DALE FOARD, JANNEY MONTGOMERY SC

Sent: Thursday, April 21, 2011 10:55 AM

To: Comment Letters

Subject: g-43

As a 20 year veteran of this industry, I believe this rule is not realistic. Brokers are used to determine fair value based on the bidding process. If there is one bid, is it a fair bid? It is what the market bares. As far as getting a comment on bids: If you are concerned about best x, why would you stymie someone inproving a bid...Riles are unrealistic in the day to day business