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custom\_terms\_only

Jane Smith

5446882375129691

Exp. 09/16

John Smith

4532014495343

Exp. 02/17From: DenizkurtE@aol.com

Sent: Tuesday, October 28, 2003 12:14 PM

To: rule-comments@sec.gov; schockL@sec.gov

Cc: DenizkurtE@aol.com

Subject: Short Sale Rule Proposals

Dear SEC Staff:

Below is a list of concerns I have regarding short sales. I would like to voice

my opinion and suggestions on the issue and they are listed below. If you have

any questions regarding any of the proposals I am available to clarify my position.

SHORT SELLING RULE PROPOSALS

1.. All short positions must be monitored by the SEC

2.. All short position totals updated daily and posted on the data sheet along

with price, high, low, close, previous day close, short, previous day short;

that way all important information directly impacting an investors investment

can be viewed quickly

3.. All short positions broken down by Market Maker on each exchange;

manipulation can be easily monitored if this is done

4.. All short positions, outstanding number of shares and float all updated

daily and grouped together as those details impact a shareholder the most on

all NASDAQ, AMEX, NYSE, OTCBB stocks

5.. SEC must make sure the number of shares short do not exceed the Float.

This must be monitored for NYSE, AMEX, NASDAQ and especially the OTCBB stocks

6.. All shorting of stock from brokerages outside the US needs to be monitored

for economic terrorism reasons. The best way to hurt the US is to harm its'

capitalist society. By shorting and driving US stocks into the penny levels

incredible harm has been done to corporations that employ millions of people.

7.. SEC must monitor closely all short positions by brokerage houses with

investment banking arms. Too many of them are doing Convertible Financing and

PIPE Financing and then shorting the stock to reap profits.

8.. Market Makers who are upside down should not be allowed to short until

buying interest is gone. Close monitoring of their activities regarding this

is imperative.

9.. Punishment by brokerage firms and market makers who break short selling

rules should be punishable by prison and not a fine. That will make the abuses

stop. Paying a fine is obviously not enough of a deterrent. When brokers are

willing to pay 100 million in fines like those imposed for other reasons these

past few years then it is obvious enough money is being made that even a

100 million fine is not enough of a deterrent to the criminals

10.. Market Makers should be making most of their money from orderflow not from

trading in the securities they make a market for. Since they have access to all

orders they have an upperhand over average investors and should not be taking

advantage of that position; CNBC reported market makers make 80% of thier income

from profits on stocks they make a market in and 20% from order flow - Shouldn't

it be the other way around?

Thank you for your time.

Erol Denizkurt

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Naples, FL 34112

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DenizkurtE@aol.com

Form 1040

2012

(99)

Department of the Treasury—Internal Revenue Service

US Individual Income Tax Return

For the year Jan 1–Dec 31, 2012, or other tax year beginning

OMB No 1545-0074

, 2012, ending

IRS Use Only—Do not write or staple in this space

See separate instructions

, 20

Your first name and initial

Last name

Your social security number

If a joint return, spouse’s first name and initial

Last name

Spouse’s social security number

Apt no

Home address (number and street) If you have a PO box, see instructions

▲

City, town or post office, state, and ZIP code If you have a foreign address, also complete spaces below (see instructions)

Foreign country name

Filing Status

Check only one

box

Exemptions

Presidential Election Campaign

Check here if you, or your spouse if filing

jointly, want $3 to go to this fund Checking

Foreign postal code

a box below will not change your tax or

refund

You

Spouse

Foreign province/state/county

1

4

Single

Married filing jointly (even if only one had income)

2

3

c

Head of household (with qualifying person) (See instructions) If

the qualifying person is a child but not your dependent, enter this

child’s name here ▶

Married filing separately Enter spouse’s SSN above

and full name here ▶

6a

b

5

Qualifying widow(er) with dependent child

Yourself If someone can claim you as a dependent, do not check box 6a

Spouse

Dependents:

(1) First name(2) Dependent’s

social security number

Last name

}

(4) ✓ if child under age 17

qualifying for child tax credit

(see instructions)

(3) Dependent’s

relationship to you

Dependents on 6c

not entered above

d

Attach Form(s)

W-2 here Also

attach Forms

W-2G and

1099-R if tax

was withheld

If you did not

get a W-2,

see instructions

Enclose, but do

not attach, any

payment Also,

please use

Form 1040-V

Adjusted

Gross

Income

Boxes checked

on 6a and 6b

No of children

on 6c who:

• lived with you

• did not live with

you due to divorce

or separation

(see instructions)

If more than four

dependents, see

instructions and

check here ▶

Income

Make sure the SSN(s) above

and on line 6c are correct

8b

8a9a

10

11

Qualified dividends

9b

Taxable refunds, credits, or offsets of state and local income taxes

Alimony received

10

11

12

13

14

Business income or (loss) Attach Schedule C or C-EZ

Capital gain or (loss) Attach Schedule D if required If not required, check here ▶

Other gains or (losses) Attach Form 4797

12

13

14

15a

16a

17

IRA distributions

15a

b Taxable amount

Pensions and annuities 16a

b Taxable amount

Rental real estate, royalties, partnerships, S corporations, trusts, etc Attach Schedule E

15b

16b

17

18

19

20a

Farm income or (loss) Attach Schedule F

Unemployment compensation

Social security benefits 20a

18

19

20b

21

22

Other income List type and amount

Combine the amounts in the far right column for lines 7 through 21 This is your total income

23

Educator expenses

24

Certain business expenses of reservists, performing artists, and

fee-basis government officials Attach Form 2106 or 2106-EZ

25

Health savings account deduction Attach Form 8889

24

25

26

27

28

Moving expenses Attach Form 3903

Deductible part of self-employment tax Attach Schedule SE

Self-employed SEP, SIMPLE, and qualified plans

26

27

28

29

30

31a

Self-employed health insurance deduction

Penalty on early withdrawal of savings 32

33

34

Alimony paid b Recipient’s SSN ▶

IRA deduction

Student loan interest deduction

Tuition and fees Attach Form 8917

29

30

31a

32

33

34

35

36

37

Domestic production activities deduction Attach Form 8903

35

Add lines 23 through 35

Subtract line 36 from line 22 This is your adjusted gross income

7

8a

b

9a

b

Total number of exemptions claimed

Wages, salaries, tips, etc Attach Form(s) W-2

Taxable interest Attach Schedule B if required

Tax-exempt interest Do not include on line 8a

Ordinary dividends Attach Schedule B if required

b Taxable amount

▶Add numbers on

lines above ▶

7

21

22

23

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions

▶

36

37

Cat No 11320B

Form

1040

(2012)

Page 2

Form 1040 (2012)

Tax and

Credits

Standard

Deduction

for—

• People who

check any

box on line

39a or 39b or

who can be

claimed as a

dependent,

see

instructions

• All others:

Single or

Married filing

separately,

$5,950

Married filing

jointly or

Qualifying

widow(er),

$11,900

Head of

household,

$8,700

Other

Taxes

Payments

If you have a

qualifying

child, attach

Schedule EIC

38

Amount from line 37 (adjusted gross income)

39a

Check

if:

Sign

Here

Paid

Preparer

Use Only

You were born before January 2, 1948,

Spouse was born before January 2, 1948,Blind

Blind

}

38

Total boxes

checked ▶ 39a

39b

42

43

Exemptions Multiply $3,800 by the number on line 6d

Taxable income Subtract line 42 from line 41 If line 42 is more than line 41, enter -0-

Form 4972 c

962 election

Tax (see instructions) Check if any from: a

Form(s) 8814 b

44

45

46

Alternative minimum tax (see instructions) Attach Form 6251

Add lines 44 and 45

b

8919Foreign tax credit Attach Form 1116 if required

Credit for child and dependent care expenses Attach Form 2441

47

48

49

50

51

Education credits from Form 8863, line 19

Retirement savings contributions credit Attach Form 8880

Child tax credit Attach Schedule 8812, if required

49

50

51

52

53

54

55

Residential energy credits Attach Form 5695

52

3800 b

8801 c

Other credits from Form: a

53

Add lines 47 through 53 These are your total credits

Subtract line 54 from line 46 If line 54 is more than line 46, enter -0-

56

57

Self-employment tax Attach Schedule SE

Unreported social security and Medicare tax from Form:

58

59a

b

Additional tax on IRAs, other qualified retirement plans, etc Attach Form 5329 if required

Household employment taxes from Schedule H

a

4137

▶

First-time homebuyer credit repayment Attach Form 5405 if required▶

69

Credit for federal tax on fuels Attach Form 4136

70

Credits from Form: a

2439 b

Reserved c

8801 d

8885 71

Add lines 62, 63, 64a, and 65 through 71 These are your total payments

▶Other taxes Enter code(s) from instructions

62

63

Federal income tax withheld from Forms W-2 and 1099

2012 estimated tax payments and amount applied from 2011 return

64a

b

Earned income credit (EIC)

Nontaxable combat pay election

64b

Additional child tax credit Attach Schedule 8812

Add lines 55 through 60 This is your total tax

American opportunity credit from Form 8863, line 8

Reserved

Amount paid with request for extension to file 44

45

46

55

56

57

60

61

62

63

64a

65

66

67

68

Excess social security and tier 1 RRTA tax withheld

73

If line 72 is more than line 61, subtract line 61 from line 72 This is the amount you overpaid

74a

b

d

Amount of line 73 you want refunded to you If Form 8888 is attached, check here ▶

▶ c Type:

Routing number

Checking

Savings

Account number

Amount of line 73 you want applied to your 2013 estimated tax ▶ 75

Amount you owe Subtract line 72 from line 61 For details on how to pay, see instructions ▶

75

76

43

58

59a

59b40

41

42

54

▶60

61

65

6647

48

77

77

Estimated tax penalty (see instructions)

Do you want to allow another person to discuss this return with the IRS (see instructions)?

Designee’s

name ▶

Phone

no ▶

72

73

74a

76

Yes Complete below

No

Personal identification

▶

number (PIN)

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief,

they are true, correct, and complete Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge

Your signature

Date

Your occupation

Daytime phone number

Spouse’s signature If a joint return, both must sign

Date

Spouse’s occupation

If the IRS sent you an Identity Protection

PIN, enter it

here (see inst)

PTIN

Check

if

self-employed

▲

Joint return? See

instructions

Keep a copy for

your records

Itemized deductions (from Schedule A) or your standard deduction (see left margin)

Subtract line 40 from line 38

▶

Third Party

Designee

40

41

Direct deposit?

See

▶

instructions

Amount

You Owe

If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶

b

67

68

69

70

71

72

Refund

{

Print/Type preparer’s name

Firm’s name

Preparer’s signature

Date

▶

Firm's EIN

Firm’s address ▶

Phone no

▶

Form 1040 (2012)