Walston & Co., Inc New York, NY

March 27, 1968

Mr. Orval L. DuBois, Secretary Securities and Exchange Commission 500 North Capitol Street Washington, D.C. 20549

Dear Mr. DuBois:

This is to advise the Securities and Exchange Commission that Walston & Co., Inc. is in full agreement with the response of Mr. Robert W. Haack, President of the New York Stock Exchange, to the Commission's Release No. 8239 on proposed Rule 10b-10.

We urge that the Commission give consideration to the Exchange's five-point proposal.

Very truly yours,

W. D. Fleming President