To whom may concern,

In regards to the requested comments for short interest reporting, I would prefer to see the following:

1. Reporting any and all shares borrowed, whether exercised (sold after borrowing) or not, whether located to borrow or not, and updated on each following trading day.

2. Reporting specifically how many shares exercised vs shares NOT exercised that are on loan, and updated on each following trading day.

3. Reporting how many shares returned from being lent out without being exercised, and updated on each following trading day.

Kind regards,

Donny