

VIA MESSENGER

February 12, 2003

Katherine A. England
Assistant Director
Division of Market Regulation
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549-1001

Re: **File No. SR-NASD-2002-145 - Withdrawal of Proposed Rule Change to
NASD Interpretive Material 2260 (IM-2260)**

Dear Ms. England:

We hereby withdraw File No. SR-NASD-2002-145 - Proposed Rule Change to NASD Interpretive Material 2260 (IM-2260). If you have any questions or comments, please feel free to contact Shirley Weiss at (202) 728-8844.

Very truly yours,

Barbara Z. Sweeney
Senior Vice President and
Corporate Secretary

Attachment

cc: Sapna Patel