

April 3, 2002

Katherine A. England, Esq.
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-2000-04, Amendment No. 7**
Amendments to the Corporate Financing Rule

Dear Ms. England:

Pursuant to Rule 19b-4, NASD Regulation, Inc. is filing Amendment No. 7 to the above-numbered rule filing to replace certain rule language of Rule 2710 proposed in Amendment No. 6 as follows:

- In subparagraph 2710(g)(1) on pages 33, 86 and 131 the phrase “filing of the registration statement” should be replaced with “required filing date”;
- In subparagraph 2710(g)(2)(v) on pages 34, 87 and 132 the reference to “subparagraph (c)(3)(B)(iv) – (vi)” should be replaced with “subparagraph (c)(3)(B)(iii) – (v)”; and
- Subparagraph 2710(g)(2)(vii) on pages 35, 88 and 132 should be deleted and subparagraph 2710(g)(2)(viii) should be renumbered to read “2710(g)(2)(vii).”

If you have any questions or comments regarding these changes, please contact me at (202) 728-8104, or Joseph E. Price, Director, Corporate Financing Department, NASD Regulation, Inc. at (240) 386-4642, or at joseph.price@nasd.com. The fax number for the Corporate Financing Department is (240) 386-4645.

Very truly yours,

Gary L. Goldsholle
Associate General Counsel

cc: Sonya Patton, Market Regulation Department