

From: James Johnson  
To: CommentLetters

If it were not so ridiculous to dream up a new set of rules each time a public crook is exposed, I would be in favor of them. My firm doesn't have a waiting list of clients deserving jail sentences. All

organizations like you can do is come up with idealistic rules that people like Arthur Andersen, Enron and the like circumvent.

The founder of Chick Filet said it better than most: "There are no business ethics, only people ethics."