

REGIS

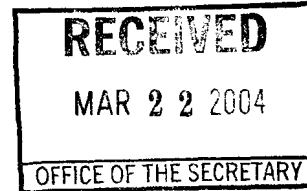
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REGIS CORPORATION • 7201 METRO BOULEVARD • MINNEAPOLIS, MN 55439 • 952-947-7777 • FAX 952-947-7900

March 19, 2004

Jonathan G. Katz
Secretary
Securities and Exchange Commission
450 Fifth Street, NW
Washington, DC 20549-0609



Dear Mr. Katz:

I would like to request the opportunity to appear before the Securities and Exchange Commission on April 21, 2004, to present and discuss my views on the very important market structure changes proposed in Regulation NMS.

Regis Corporation, a Fortune 1000 company, owns, operates and franchises hair and retail product salons throughout the world. Our 9,700 locations employ over 49,000 people and generate nearly \$2.0 billion in revenue. We are currently listed in the S&P 400 mid-cap index with a market capitalization of \$1.94 billion. Our stock is listed on the New York Stock Exchange and trades on average over 250,000 shares each day.

As an added note, we switched our listing from Nasdaq to the New York Stock Exchange effective March 27, 2003.

I look forward to appearing before you.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Paul Finkelstein".

Paul Finkelstein
President and CEO
Regis Corporation
