

Nancy M. Morris
Secretary, SEC
100 F Street, NE
Washington D.C. 20549-1090
RE: File Number S7-06-03
March 2, 2008

Dear Ms. Morris

As a concerned future employee of the work force, I am pleased to have the opportunity to respond to the request of the Securities and Exchange Commission for comment on the proposed rule, Internal Control over Financial Reporting in Exchange Act Periodic Reports on Non-accelerated Filers (File Number S7-06-03).

Upon reading the proposed amendment to the temporary rules involving the internal control over financial reporting, I believe that the companies have been given a sufficient amount of time to comply with the new regulations.

I believe that all companies should be complying with the Sarbanes Oxley Act. I don't believe that the small companies should receive any exception. They make money just like all the other companies. PricewaterhouseCoopers has already reported that their costs are lowering for compliance with Sarbanes Oxley Act. This alone shows that the smaller companies have been given an ample amount of time to comply with the regulations.

I very much appreciate the opportunity to offer my comments in connection with the SEC's proposal to delay the implementation of the Sarbanes Oxley Act.

Sincerely,

Rick Karius
2009 Accounting Graduate
University of Wisconsin – La Crosse

