

March 1, 2008

Nancy M. Morris, Secretary
Securities and Exchange Commission
100 F Street, NE
Washington, D.C. 20549-1090

RE: File Number S7-06-03

I am writing in regard to the proposed amendment of delaying the requirement for an auditor's attestation report on internal control over financial reporting for an additional year for non-accelerated filers.

I strongly support a further extension of the proposed amendments pertaining to internal control of financial reporting requirements. By extending these requirements it will allow smaller public companies to avoid potentially unnecessary and extensive costs. Such costs can be a substantial burden for smaller public companies; and are often disproportionately higher in comparison to large public companies. Also, a further delay will allow for a smoother conversion into complete compliance of Section 404(b) of the Sarbanes-Oxley Act.

I believe the study the Securities and Exchange Commission is conducting to evaluate whether or not the auditor attestation requirements of the Sarbanes-Oxley Act are being implemented in a cost-effective manner is imperative to the proposal extension debate. Implementation of such a cost extensive process can be a heavy burden to smaller public companies. This study could possibly save companies from investing unnecessary time, money, and other resources into potentially preventable expenditures. I believe no

further action should be implemented until the study determines the effectiveness and efficiency of the Section 404 is satisfactory.

However, I do have a few concerns regarding a further delay of requirements for Internal Control of Financial Reporting until December, 2009. In order for the study to be truly relevant, a thorough and extensive study must be completed. I do not believe that such a study can be done within only one year. It is my recommendation to have the delay extended a year further until December, 2010. This will give the SEC an adequate amount of time to conduct a complete investigation to determine the costs and the benefits derived from the execution of such significant regulations. Appropriate guidance can then be extended based upon the findings of the study of smaller public companies. An extended delay would allow such organizations to plan ahead and prepare for the necessary costs in order to be in compliance with SOX 404.

Sincerely,

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