



March 2, 2008

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

Re: Internal Control Over Financial Reporting in Exchange Act Periodic Reports of Non-Accelerated Filers; File No. S7-06-03

Ms. Morris:

As a future member of corporate America and someone who will be effected by the Sarbanes-Oxley Act of 2002 for many years to come I have reviewed the Internal Control over Financial Reporting in Exchange Act Periodic Reports on Non-accelerated Filers (File Number S7-06-03). The proposed amendments would allow non-accelerated filers a one year extension on Section 404(b) of the Sarbanes-Oxley Act of 2002. I am grateful for the opportunity to comment on the Securities and Exchange Commissions (SEC) proposal.

I feel that it is of up most importance to get all sections of the Sarbanes-Oxley Act into effect as soon as possible. Sarbanes-Oxley was put into place to protect the investors and their investments. With this said I also feel that there is the potential for major benefits by allowing for an extension of Section 404(b) of the Sarbanes-Oxley Act. The main reason for the extension is the proposed cost-benefit study. This study has the potential to identify ways to cut the costs associated with implementing SOX Section 404. I feel that by reviewing companies that already comply with SOX Section 404 will show that costs can be reduced and reporting can be streamlined making the process more efficient and effective in the long run. SOX is still a new Act and to force companies to comply before potential unnecessary costs have been identified would be more devastating to companies and investors in the long run then the proposed extension. These costs could be a barrier to entry for companies looking to access growth capital in the public market. This will also give the companies and their auditors extra time to review and learn form the larger corporations that already comply with SOX Section 404 giving them additional key insight into effectively implementing the act. I feel that the one year extension is necessary to complete an effective cost-benefit study and analyze the findings. This extension should also allow investors to be confident that their investee is not incurring any unnecessary cost and that their ICFR is effective and in compliance with SOX.

In conclusion this extension would give non-accelerated filers sufficient time to review current filers and ensure that their ICFR is effective before they are forced to file.

This will also give the SEC time to conduct the proposed cost-benefit analysis and report their findings. These two items will reduce the costs and make filing more efficient when non-accelerated filers are required to comply with SOX Section 404 in December of 2009. It is important to complete this in a timely manner so that Sarbanes-Oxley Section 404 can be implemented across the board as soon as possible.

Sincerely,

Brett D. Miller
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