

March 10, 2008

Nancy M. Morris
Secretary
Securities and Exchange Commission
100 F St, NE
Washington, DC 20549-1090

Re: Comments on File S7-24-06

Dear Ms. Morris:

On behalf of my future accounting career, I appreciate the opportunity to comment on File S7-24-06. After reviewing the Securities and Exchange Commission's proposed amendments of the management's report on internal control over financial reporting on non accelerated filers, I have come to complete agreement with the proposal.

I believe it is appropriate to provide further extension of the auditor attestation requirements for non accelerated filers. I believe one additional year is crucial for these non accelerated companies to detect erroneous statements and eliminate major troubles. These problems could decrease the integrity in planning, as well as, internal control of financial reporting audits. If the rule stays as it is, these companies could take on costs and other manipulating factors that would mislead observations of the efficiency and effectiveness of section 404. Many companies will not incur these costs, but the companies that do would not benefit by effectiveness of the rule. If all companies have the same one year extension, they will all be on the "same page" and, in turn, integrity of their reporting will increase.

How would the proposed extension affect investors of non-accelerated firms?

Investors in my opinion will also benefit from the proposed rule. If this year extension is granted, the reliability of the statements could increase and investors will not be deceived by the costs incurred before the auditors and managers get a true chance to apply new strategies and plan control to benefit the company's effectiveness of the ICFR. The extension will allow unforeseen events to be discussed and corrected before a final auditor attestation report is completed, directly affecting the information usable to investors. Investors need reliable financial reporting to make informed decisions. The increase in quality in return will increase investor confidence and reliability.

In conclusion, I consider the annual auditor attestation report on management's assessment of internal control over financial reports to only benefit from the proposed requirement. Integrity is defined as the accuracy and completeness of information as well as the validity in accordance with business values and expectations. Therefore, with an additional year's time to work out complications, the financial statements and the decisions regarding internal control will cause an increase in integrity which will lead to increase in investor confidence.

Sincerely,

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