



February 11, 2008

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

Re: File Number S7-06-03, Proposed Rule: Internal Control over Financial Reporting in Exchange Act Periodic Reports on Non-accelerated Filers.

Ms. Morris:

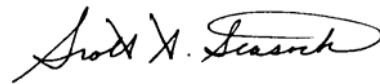
I am pleased to have the opportunity to respond to the request of the Securities and Exchange Commission for comment on the proposed rule, Internal Control over Financial Reporting in Exchange Act Periodic Reports on Non-accelerated Filers (File Number S7-06-03). The proposal to provide a further extension of the auditor attestation requirement is appropriate if such action will reduce the already high costs of compliance with Section 404 of the Sarbanes-Oxley Act of 2002 for non-accelerated filers and afford auditors time to incorporate the guidance into their planning and conduct of their audits of internal controls over financial reporting. However, the current practice of providing management's assertion report without proper validation through an accompanying auditor's attestation report provides little or no value to investors in non-accelerated filers. I would assimilate the separation of these two reports to a company having prepared financial statements without an accompanying auditor's report, whereby the value of one report has little or no value without accompaniment of the other. If the proposal to delay the auditors report for a second year is adopted, I believe the management report should continued to be considered "furnished" as opposed to "filed" during the second year of compliance in order to limit liability under the Exchange Act.

On a global basis, as a small reporting company, our professional expenses to comply with Section 404 have already significantly increased operating costs and reduced returns to our shareholders. Based on our historical loss experience, I believe that it highly unlikely that our shareholders or those of any other small, less complex company will ever receive a return from the reduction in loss exposure that would exceed the additional costs to comply with Section 404. I believe the risk of loss is already being sufficiently mitigated by being involved in a highly regulated industry that requires us to develop, maintain, test and correct policies and procedures and through internal and external audits. The proposed study to assess whether the Section 404 auditor attestation

requirement of the Sarbanes-Oxley Act is being implemented in a manner that will be cost effective for small reporting companies should be expanded to consider the fundamental issue of whether these companies should continue to be subject to the requirements of Section 404.

Again, I appreciate the opportunity to comment on the proposal, and may be contacted at 570.587.3421 extension 323 to discuss this matter further.

Regards,

A handwritten signature in black ink, reading "Scott A. Seasock". The signature is written in a cursive style with a large, sweeping flourish at the end.

Scott A. Seasock
Chief Financial Officer
Comm Bancorp, Inc.
Clarks Summit, PA