

September 15, 2006

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

Re: File Number S7-11-06

As CEO and President of General Employment Enterprises, Inc., I strongly believe the Commission needs to provide microcap companies a complete exemption, not just a deferral, from compliance with Section 404 of the Sarbanes-Oxley Act.

General Employment is a microcap company with a market cap of under \$10 million. In 2005, our net income was \$671,000 on net revenues of \$20,348,000. The corporate staff is comprised of 15 individuals, which includes executive management. Based on vendor proposals and on the Final Report of the Advisory Committee on Smaller Public Companies issued in April 2006, I am strongly convinced that the initial implementation and ongoing testing required by Section 404 would have staggering cost ramifications for a company of our size.

Financial costs associated with the initial implementation of Section 404 include hiring an advisory firm to provide guidance, utilizing our auditors to assess internal controls, training our existing staff on new procedures and increasing the number of staff to separate responsibilities. After the initial implementation, we would incur the additional expense of having our internal controls audited on an annual basis and lost employee productivity throughout the year. There is also the intangible expense of lost opportunities to improve our business operations because of reduced capital.

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All of these costs come at a price, not only to the company, but more importantly to shareholders. Shareholders have invested their money in anticipation of a Company's improved performance. In return for their investments, shareholders expect to receive a premium on the price they paid for the company's stock. Many things can affect stock prices, but two of the most critical measurements are net income and earnings per share. If we spend significant amounts of capital implementing and maintaining compliance with Section 404, net income will go down and so, too, will earnings per share. There is no question, shareholders' investments will be negatively impacted by the additional expenses.

Microcap companies cannot be viewed in the same light as largecap or smallcap companies. We are unique. We do not have as many shares outstanding, or as many shareholders, nor do we have the benefit of economies of scale. To the detriment of shareholders investing in microcap companies, the cost per share for compliance with Section 404 will be dramatically higher than for shareholders who invest in mid or large cap companies.

If Section 404 is implemented for microcap companies, we need to ask ourselves, at what price do we remain publicly traded? We already spend considerable sums of money on listing fees, auditing fees, annual reports, proxies, meetings, websites and dissemination of information.

I realize the Sarbanes-Oxley Act is intended to eliminate intentional financial fraud and deception, and I believe that those who perpetrate such acts should be held liable. As a corporation, we take all the necessary steps to assure that our financials are accurate, complete and free of material misstatements or omissions. These include annual audits and quarterly reviews of financial statements by our auditors. In addition, two separate annual and quarterly certifications are made by both the Principal Financial Officer and myself, which are submitted to the Securities and Exchange Commission (SEC). These steps, while costly and time consuming, are done to provide assurance that we fairly present, in all material respects, the Company's financial condition and results of operations.

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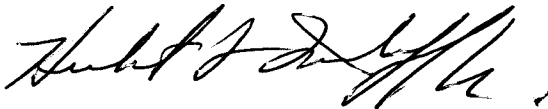
Section 404 asks companies to document and test internal control procedures to provide assurance that financials are reported accurately. As principal officers of our Company, both the Chief Financial Officer and myself attest and certify that the financial results we report annually and each quarter are accurate by signing SEC required certifications accepting that responsibility. The financial results will be the same whether or not we document and test our internal control procedures. Section 404 is simply an expensive exercise, which adds nothing to the accuracy of the financials we report.

It is my belief, if companies intentionally perpetrate financial fraud and deception on their investors and the principal officers of those companies attest and certify the accuracy of the reports they present, then those companies and those principal officers will perpetrate the fraud and deception whether or not this exercise is completed.

Requiring microcap companies to comply with Section 404 is an extremely costly proposition and will result in fewer publicly traded companies on U.S. stock exchanges. Microcap companies not already public will seek private funding or find a foreign exchange where there are fewer and less stringent regulations. Microcap companies which currently trade, will need to assess whether or not it is of benefit to their organization to remain public; and in some cases they will decide to privatize.

I vigorously urge the Commission to completely eliminate, not just defer, compliance with Section 404 of the Sarbanes-Oxley Act for microcap companies.

Sincerely,

A handwritten signature in black ink, appearing to read "Herbert F. Imhoff, Jr.", with a stylized flourish at the end.

Herbert F. Imhoff, Jr.
Chief Executive Officer & President