

February 19, 2007

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

Re: File No. S7-24-06

Dear Ms. Morris:

I wanted to start by thanking you for the opportunity to provide feedback to the Commission with regards to implementing the new internal control provisions in compliance with Section 404 of the Sarbanes-Oxley Act. This Act created many new requirements that can be interpreted in a number of different ways. As is the case with any Act that can be perceived in this manner, improvements can and should be made.

An issue that has been commonly talked about when discussing the SOX Act is the validity and reliability of the certifications. The option of typing your name, or e-signing, instead of an actual signature gives investors doubts as to how genuine they truly are. An improvement needs to be made to provide investors with the security necessary to make a wise investment decision.

The SOX Act should also contain some sort of restriction as to limiting where the certification page can be placed. Most Organizations bury the signatures deep in the 10-K annual report in an unorganized manner. This makes it difficult for potential investors to find in a way that is time and energy efficient. For example, I recently looked at the certification of a random publicly traded organization and had some trouble. It took me more than 10 minutes to locate the signatures of the chief executive and financial officers on the 10-K annual report.

The SOX Act must be reviewed if it is to be successful in achieving the goals that it originally intended. The revised Act should have more precise direction and contain major changes in the area of certification.

Thank you once again for the opportunity to provide feedback regarding Section 404 of the Sarbanes-Oxley Act.

Sincerely,

Joseph A. Osterbauer
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