February 18, 2007

221 N. 9th Street
La Crosse, WI 54601

Rule Comments
Securities and Exchange Commission
100 F Street NE
Washington, DC 20549-1090

RE: File Number S7-24-06

Dear Commissioners:

The proposal Considering Entity-Level Controls is an excellent idea for better assuring
that misstatements and misrepresentations of financial risks are detected. This
management alone will not assure efficiency and accuracy, but a joint effort between
upper levels and lower levels will decrease the amount of mistakes and possible frauds. I
agree that much attention needs to be given to the financial reporting element, and having
a direct relationship between management and the financial reporting will help prevent or
identify a misstatement.

Allowing companies to use the entity-level controls would prevent upper level officials
from gaining too much authority; the individuals and groups that oversee the processes
that directly affect the financial reporting element will have more clout. Also, the entities
will have a much more direct relationship to what operations have been in use for the
financial period; this would ensure the quality and accuracy of the data being interpreted
and analyzed.

The proposed revisions to Rules 1-02 and 2-02 of Regulation S-X are justified and
acceptable. These revisions will be sufficient in communicating the auditor's
responsibility. Also, an important part of the revision is giving the auditor the set
guidelines for when an opinion needs to be expressed.

In association with the material discussed above would be the decrease in the costs
related to evaluation and audits. Dividing the responsibilities of control will allow the
company to be more confident in the period ending financial figures. Having a degree in
Accountancy and Business Management, I understand that the less time spent on audits
and overall internal evaluation will allow more time for quality controls. This means that
the company will be receiving a favorable ratio of benefit to the amount of costs.

Sincerely,

Adam Hurst