

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

RE: 33-8889

Section 404 of the Sarbanes-Oxley Act was intended to improve the internal controls of publicly traded companies. Although this may have been accomplished to some degree through the implementation of section 404, I do not believe that benefits have outweighed the costs.

According to a survey of 136 U.S. based companies, PricewaterhouseCoopers reported that the percentage of Chief Executive Officers describing the implementation of the Sarbanes-Oxley Act as "costly," rose from 32% to 60% when they were required to comply with section 404.

The internal controls of a company are only as good as the integrity of the people responsible for the directing, monitoring and reporting for the company.

There is no doubt that the implementation of The Sarbanes-Oxley Act is costly. Section 404 is no exception. The question is, do we want that avoidable cost to be incurred by all companies or just large ones. Of course corporations should be responsible for reliable financial reporting, but shouldn't the investors be the ones deciding that?

It is my belief that Section 404 should not apply to all corporations, in fact I don't believe it should apply to any corporations. However, if it is applied it to accelerated filers, it should be applied to all corporations, no exceptions.

Regards,

Kevin Burgess  
2009 Accounting Graduate  
University of Wisconsin La Crosse  
Burgess.kevi@students.uwlax.edu