

March 2, 2008

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

Re: File No. S7-06-03  
Internal Controls over Financial Reporting in Exchange Act  
Periodic Reports of Non-Accelerated Filers and Newly Public Companies

Dear Nancy Morris:

I am writing to express my views on the Securities and Exchange Commission's release proposing a further extension of compliance dates for smaller public companies as well as a delayed transition period for newly public companies with respect to the requirements of Section 404 of the Sarbanes-Oxley Act(SOX) of 2002.

In my advanced level accounting class we have been continuously discussing SOX and it's impact on financial reporting. SOX was created in order to protect investors from false reporting and fraud within a company. From what I've learned so far I do not believe that non-accelerated filers should be given more time in order to implement the internal controls required by SOX Section 404. It has been six years since SOX was established and I believe every company has had more than enough time to prepare for the implementation process. I also believe that no matter how small an organization is, it could only benefit from complying with the Internal Control measures SOX requires.

I also do not believe that a delayed transition period for new public companies is necessary either. The implementation of internal controls helps organizations achieve objectives, respond to risks, prevent fraud, and try to detect fraud. These activities are essential to an organization being successful. If a company implements internal controls in the beginning, they will learn a lot more about their organization and most likely benefit from this knowledge. SOX requires internal controls to be implemented not only to protect the public interests but also to benefit organizations.

To conclude, I feel that all new and non-accelerated companies should expect to be required to comply with the law. No company should have special treatment when it comes to SOX, the act was intended to be carried out by all public companies. By creating allowances for certain companies, the SEC is ultimately compromising the public interest.

Sincerely,

Anne Hurt