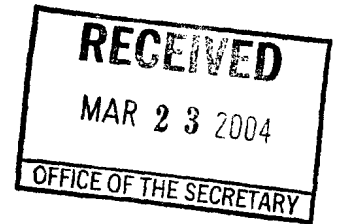


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March 16, 2004

Mr. Jonathan G. Katz  
Secretary  
Securities and Exchange Commission  
450 Fifth Street, NW  
Washington, DC 20549-0609

Re: File Number S7-14-04/Mandated Electronic Filing for Form ID

Dear Mr. Katz:

We applaud the Commission's effort to simplify the process associated with obtaining EDGAR access codes. Although these advancements are small in the grand schemes of things, they do alleviate some of the burden on new filers. This is especially true of newly appointed Section 16 reporting persons who may be required to make their initial filings soon after appointment.

With this in mind, it is unclear what purpose is served by requiring applicants to file a notarized document, manually signed by the applicant. There does not appear to be any additional security provided by this process. The only protection under the current system is that the filer had also submitted a fax number that could, perhaps, provide a method of tracing to the individual. Likewise, under the proposed system the Commission will have an e-mail address and additional electronic methods of tracing back to the filer. The requirement of a notarized document, manually signed by the applicant goes beyond that which is required under the current system and provides no additional protection.

Furthermore, we note that the Internal Revenue System has recently begun accepting applications on Form SS-4 for Employer Identification Numbers online and does not require any documents to be delivered in connection with the filing.

Very truly yours,

KEATING, MUETHING & KLEKAMP, P.L.L.

By:   
Gary P. Kreider

MJM/maf