

From: Hamp Haucke
Sent: February 22, 2006
To: rule-comments@sec.gov
Subject: File No. 4-511

I am glad to see a ray of concern for smaller American companies with respect to SOX compliance, especially with respect to Section 404. My company spent more on SOX compliance in 2005 than we earned in net income - and it appears likely that 2006 will be a repeat performance. We had 2005 revenues of about \$330MM, we employ just over 3000 American citizens, and our market cap as I write this is just under \$83MM. Because of market conditions in our industry (aviation maintenance) and intense competition from lower-wage overseas providers of aviation maintenance services - who clearly aren't required to absorb the direct cost of SOX compliance - SOX has significantly drained our very precious corporate resources.

It seems to me that legions of smaller or struggling American companies are being made to pay an extremely harsh price for the well-publicized sins of a few senior executives in a few corporate behemoths. Surely there is a more efficient way to ensure shareholder confidence in American companies - the vast majority of which were already honest and well-scrutinized!

Sincerely,

Hamp Haucke
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