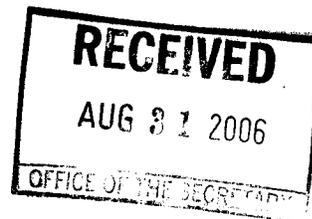




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August 29, 2006

Ms. Nancy M. Morris, Secretary  
Security and Exchange Commission  
100 F Street NE  
Washington, DC 20549-1090

577-11-66

Herbert Gareiss, Jr.  
President & CEO  
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Dear Ms. Morris:

Last May, a group of US Senators and Representatives introduced the Competitive and Open Markets that Protect and Enhance the Treatment of Entrepreneurs (COMPETE) Act. The main thrust of this bill would exempt small companies from compliance with Section 404 of the Sarbanes-Oxley Act, the provision governing internal control over financial reporting.

The COMPETE Act would, among other things, allow companies with a total market capitalization under \$700,000,000; total product revenues under \$125,000,000; or fewer than 1,500 shareholders to opt out of the requirement to assess their internal controls by having their auditor attest to compliance.

WVT Communications is a publicly traded company (Nasdaq: WWVY) with a market capitalization of approximately \$112,000,000, gross revenues of approximately \$26,000,000 and 95 employees. We strongly support any effort to grant relief to small companies like WVT. Because our market capitalization is over \$75,000,000, we are among those companies that have been subject to the various internal control requirements imposed by Sarbanes-Oxley since its first composition, while other companies that do not appreciably differ from us in size have not been. The press has adequately covered the cost of compliance to our shareholders relative to the benefits, if any, gained by companies our size.

The SEC's Advisory Committee on Smaller Public Companies stated on April 23 that micro-cap and small-cap companies of certain sizes should be exempted from Section 404 "unless and until" guidance tailored to smaller issuers is provided. In a press release released the same day as COMPETE was announced, Chairman Christopher Cox stated that "as we go forward, we will consider the special concerns of all companies that fall under our jurisdiction, large and small, foreign and domestic."

We do not think the new COSO materials regarding internal controls at smaller companies provide any substantial relief. We strongly urge the SEC to grant relief to small and micro-cap companies that are disproportionately burdened by the existing internal control requirements.

Sincerely,

Herbert Gareiss, Jr.  
President & CEO