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MAX CRISP
Executive Vice President
Chief Financial Officer

26523-274
**Stewart Information
Services Corporation**
1980 Post Oak Blvd., Suite 800
Houston, TX 77056
P.O. Box 2029 (77252-2029)
713-625-8026
800-729-1900 national

March 16, 2006

Mr. Jonathan Katz
Secretary
Office of the Chairman
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D. C. 20549



Re: Sarbanes-Oxley Reform

Dear Mr. Katz:

We understand that Representatives Feeney (R-FL), Sessions (R-TX) and others have been considering legislation to reduce the burdens of the implementation of Section 404 of the Sarbanes Oxley Act. We further understand that as part of pursuing this action, House Financial Services Chairman Mike Oxley stated that the SEC "currently possesses the authority to provide relief from burdensome provisions." There is an advisory panel to the SEC that is reviewing proposals about the Sarbanes Oxley Act.

The panel has, we understand, asked for comments and we would like to present the following two recommendations.

One. Change the wording of the certification related to this Act to read as follows: "To the best of my knowledge and belief". The current wording is "To my knowledge and belief". The change would recognize traditional, time-tested wording and establish responsibility with a reasonable grant of fairness to the signer.

Two. Change the reporting date for Section 404 internal controls to allow the issuer to select a month end date other than its fiscal year end. Alternatively, selecting October 31 of each year for all issuers may be a requirement for you to consider. Once an annual date is selected, the issuer would be required to use the same date each year thereafter.

Adopting this recommendation would be similar to the current provisions that allow companies to select annual, month-end dates in evaluating goodwill. Why not do the same thing for internal control evaluation? This change would result in (1) improved internal controls, because of the time allowed to concentrate and evaluate such controls and (2) improved financial statements at fiscal yearend, because issuers and auditors can concentrate more on such financial statements.

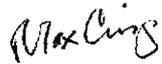
Mr. Jonathan Katz

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We are considering other recommendations and modifications in the Sarbanes Oxley Act and will send those to you later. Thank you for considering our comments.

Sincerely,

A handwritten signature in black ink that reads "Max Crisp". The signature is written in a cursive, slightly slanted style.

Max Crisp
Executive Vice President and
Chief Financial Officer

cc: John Watson, Fulbright & Jaworski LLP;
Craig Allen, KPMG LLP
Malcolm S Morris;
Larry Davis;
Dr. E. D. Hodo;
Mark Winter