

October 5, 2005

Greetings:

As an individual investor in small, publicly traded stocks, I am concerned that Alex Davern, Chief Financial Officer of National Instruments Corporation, has persisted in seeking an extension of the implementation date for 'non-accelerated filers' under Sarbanes-Oxley Section 404. It is my understanding that a 21-person advisory committee has requested an extension until July 2007. I urge the U.S. Securities and Exchange Commission to remain vigilant in implementing Section 404 on a more aggressive timetable.

While I share the view that Sarbanes-Oxley represents a financial burden to publicly traded U.S. companies, I find that the additional certifications and assurances help the international investment community, and individual investors in particular, identify potential weaknesses that might dissuade investment consideration of particular equity or debt instruments. Only through the additional assurances provided by company insiders, mandated by the recently enacted Sarbanes-Oxley legislation, can investors select among alternative investments that might otherwise appear to maintain similar safeguards and internal controls.

Taken to the extreme, firms that fail to provide investors with assurances regarding their internal controls will ultimately be forced to improve such controls or elect to exit the publicly traded U.S. financial markets. Stronger, more vigilant companies will benefit by realizing increased investor interest in their equity and debt instruments from both U.S. and overseas investors.

Thank you for your time and consideration.

Francis X. Milano, President  
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