

March 24, 2006

The Advisory Committee on Small Public Companies  
Via E-Mail: rule-comments@sec.gov  
Subject: File No. 265-23

Dear Sirs:

Utah Medical Products, Inc. strongly supports full implementation of the committee's recommendations.

We sincerely thank you for your efforts and recommendations to modify the Sarbanes-Oxley Act of 2002. Utah Medical is a small public company (on the border of being either a microcap or smallcap company under your proposed recommendations) and just wrapped up our second year of compliance activity related to Section 404.

It is our opinion that the costs of Section 404 compliance, both internal and external, far exceed the benefit to our Company and its shareholders. For Utah Medical Products, implementing the requirements of the rule simply resulted in increased administrative work to verify and document that pre-existing procedures were effective at internal control. Such wasted efforts were a drag on our performance and competitiveness. It seems clear that our experience is not unique. Efficient markets require that non-productive efforts be eliminated or all Americans will suffer a permanent reduction in wealth. It is imperative that relief is granted to prevent small companies from permanently being at a competitive disadvantage to larger firms who reportedly benefit from Section 404 requirements, as well as to foreign firms who don't suffer the cost of the current rule.

Sincerely,

Paul O. Richins  
Treasurer  
Utah Medical Products, Inc.