

August 31, 2006

The Honorable Christopher Cox
Chairman, Securities & Exchange Commission
100 F Street, NE
Washington, DC 20549

Re: Internet Communication and Electronic Delivery of Annual Reports and Proxy Statements

Dear Chairman Cox:

As an investor relations and corporate communications firm representing more than 175 public issuers that spend collectively more than \$17 million per year for the printing and mailing of annual reports and proxy statements, we are excited about the substantial benefits that “Internet Proxy” will bring to our client companies and their shareholders. We strongly believe that the combination of increased shareholder participation in the proxy process, improved shareholder communication, and substantial cost savings to issuers make Internet Proxy generally a “win-win” situation. In our letter to you dated October 25, 2005, we urged the Commission to consider passage of the “Internet Proxy” proposal as soon as possible.

We have noted the conclusion of the comment period earlier this year and eagerly await the decision on implementation of the proposal. We also note that companies will very shortly begin planning their 2006 annual report and 2007 proxy communications. As we approach year end, we are increasingly concerned that many of our clients will be forced to go about the process of signing contracts with print and design companies that will lock them into expensive print/ mailing arrangements for yet another year – arrangements which may be rendered useless if the Commission issues an implementation date. As the Commission proceeds with its decision on Internet Proxy, we fear the decision may come too late for these companies to avail themselves this proxy season of the enhanced communication benefits and substantial cost savings that the ruling will bring. Therefore, we would urge the Commission to consider ruling as soon as possible. Failing that, we would ask for further guidance as to how companies might position themselves to accrue the substantial benefits of Internet Proxy for themselves and their shareholders for the 2007 proxy season.

Every one of our clients, and most public companies, in our opinion, would prefer to deliver annual reports and proxy materials to shareholders electronically via the Internet. We estimate the average public company with a \$1 billion market capitalization spends over \$400,000 annually in printing and mailing costs, most of which can be virtually eliminated with electronic delivery, while enhancing the quality of shareholder communications through more relevant, accessible and timely communications. We seek to garner those benefits for those companies and their shareholders as soon as possible.

We would welcome the opportunity to meet with your staff or present testimony in any public hearings concerning the issue.

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Thank you very much for your time and consideration.

Sincerely,

Integrated Corporate Relations

Tom Ryan
Co-CEO

Chad Jacobs
Co-CEO

Don Duffy
President

cc: The Honorable Cynthia A. Glassman
The Honorable Paul S. Atkins
The Honorable Roel C. Campos
The Honorable Annette L. Nazareth
Alan Beller, Director of Corporate Finance