

Darian B. Andersen  
General Counsel, P.C.  
Attorney and Counselor at Law  
1015 Waterwood Parkway, Suite GA1  
Edmond, Oklahoma 73034

██████████ FAX: ██████████  
██████████

June 5, 2019

U.S. Securities and Exchange Commission  
100 F Street NE  
Washington, D.C. 20549-1090

Re: File Number S7-06-19 Support Amendments to Accelerated and Large Accelerated Filer Definitions

Dear Sir or Madam,

I am writing in strong support for the amendment of the accelerated filer and large accelerated filer being proposed by the SEC.

I am a strong proponent in our American capital markets system but understand from experience working with clients as a practicing attorney for more than 40 years that there exists significant expenses that a large portion of issuers within the smaller company category have difficulty with. Resources that are expended towards auditors and internal controls amount to a very large portion of a small issuer's annual budget. The potential resource savings from this proposed amendment could be deployed towards hiring additional full-time employees, providing health benefits, and business expansion initiatives. I work with many small company issuers as defined under Item 10(f)(1) of Regulation S-K. Under the current rules, these companies are required to provide audited financial statements for the two most recent fiscal years. The Commission's proposed amendment would alleviate small company issuers from obtaining an assessment of the effectiveness of internal control over financial reporting attested to, and from retaining an independent auditor. The effect of this amendment would be very healthy and positive for our capital markets system, improving it in a number of ways from cost savings, reinvestment, to business expansion.

Lastly, operating with the unique perspective from the Midwest, there are many innovative small growth companies that seek to become public issuers and by providing relief from the aforementioned additional expenses would greatly benefit the employees and employers alike within these growing companies in America.

I value your time and respect the Commission's opinions. I strongly support your proposal.

Very Truly Yours,

General Counsel, PC



Darian B. Andersen