

Thank you for the opportunity to comment on the most recent Concept Release. Ablest's Chairman, Charles Heist, has already submitted comments and mine are intended as a supplement focusing on implementation considerations.

Firstly, implementation for Ablest will have dramatic financial implications. Cost estimates for both the initial preparation and subsequent independent audit/opinion will likely range between \$300K-\$500K and could eliminate up to 1/2 of our annual net income. This creates an obvious negative impact to shareholder value.

Secondly, as a "small cap" company with a simple business model and correspondingly straightforward financial statements we believe the objectives of SOX 404 could be met through the existing independent audit process where the same internal controls that are relied upon to generate accurate external financial reporting are already identified, documented, tested and used as the basis for an opinion as to fairness and materiality regarding our external financial reporting. We see no reason why the internal control structure, as already identified by our existing independent auditors, can't form the basis for our Management representation/attestation and then be opined upon by our independent auditors. For small companies, this would provide for significant savings compared to the present plan and calibrates the requirements reflecting the lesser relative complexity of business models and risk to shareholders.

We, together with the thousands of other "small cap" companies, look forward with hope to some relief from what will otherwise be an onerous, burdensome and costly exercise that will reduce our shareholders' value by diverting both financial and human capital from our primary mission of growing profitably.