

February 25, 2007

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To Whom It May Concern:

Sarbanes-Oxley I believe was created with nothing but good intentions. To keep it that way, and to keep a strong tone at the top, a few things NEED to change.

- The Prescriptive format
- The one size fits all mentality

Currently I am enrolled in a class where we have talked a lot about Sarbanes-Oxley and its format. Our class each was assigned a company and we had to find the certification page in their 10-K report. One thing I realized after everyone in the class presented their findings was they were all identical except for the signatures. How can one feel confident about these reports if the CEO and CFO basically just have to go through the motions to certify the report? I believe each company should have their own format because these prescriptive formats lack authenticity!

The biggest problem I see with SOX's is the one size fits all mentality. The same requirements are being imposed on companies of all sizes. I feel that these requirements put a big strain on small company's piggy banks and in the end they may not even achieve effective internal control over financial reporting (ICFR). In order for all companies to keep a strong tone at the top, I think there should be separate requirements for companies of different sizes. This way effective ICFR can be reached without breaking the bank. I believe small, medium and large would be a much more comfortable fit for everyone.

Respectfully submitted,

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