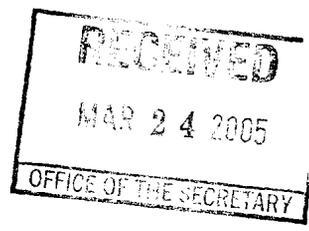


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March 18, 2005
Geraldine Burns
P O Box 4733
Thousand Oaks, California 91359

Jonathan G. Katz
Secretary
Securities and Exchange Commission
450 Fifth Street, NW
Washington, DC 20549-0609

RE: File Number 4-497

Gentlemen:

I am an investor who relies on income from dividends paid to shareholders by major publicly traded companies. I pay particular attention to the annual reports and other information which these firms file with the SEC and they play a considerable role in my investment decisions. As I'm also a consumer, I favor and patronize those firms in which I invest.

Obviously I'm not the only one who is troubled by the numerous accounting frauds which have come to light in recent years. Confidence in the business community needs processes which reassure. Under the circumstances, I wish to express my strong support for the internal control requirements under Section 404 of Sarbanes-Oxley Act of 2002 as they lend substantial credibility to whatever data is disseminated. To continue these requirements is certainly in the interest of the public good.

I do hope the Commission will not permit the process to be undermined.

Sincerely,

A handwritten signature in cursive script that reads "Geraldine Burns".

Geraldine Burns