

June 16, 2005

I understand that you are holding hearings on ways to reduce the cost of compliance for smaller companies and are seeking comments from those companies.

I am Chairman of BBJ Environmental Technologies (BBJE). We are a developing small company. In 2004 we generated revenues of just short of \$1 mm. This year, we expect to increase that by about 50%. Our legal and audit expenses this year will be near \$250,000. The vast majority of that will be for SEC compliance.

I have no idea how you can reduce the impact of Sarbanes Oxley on organizations such as ours but one thing is clear. We can not tolerate the current burden.

I plan to recommend to our Board on Monday that we immediately initiate the process to go private.

**Bob Baker**  
**BBJ Environmental Solutions**  
*The Standard of Care for Indoor Air*