

UNIVERSITY of WISCONSIN
LA CROSSE

March 30, 2005

Securities & Exchange Commission
450 Fifth Street, NW
Washington, DC 20549

RE: Upcoming Roundtable on Internal Control Reporting Requirements (Release No. 2005-13; February 7, 2005)

Dear Sirs:

Further commenting on the letter by Dr. Burrowes of March 26, 2005, we have some serious thoughts about the variability of the signatures on some of the certifications on internal controls that have appeared in recent weeks.

Should the SEC approve of substitute signatures (i.e., printed names) in lieu of real signatures, then we feel that the testimony regarding internal controls begins to lack authenticity. This then will leave investors with questions about the sincerity of the certifications; and thereby, erode the spirit of the Act.

An iterable signature is possible as evidenced by some company certifications. When such a signature is absent, then the message being conveyed is weaker. A "signed" certification conveys to the reader who could not be present at the signing event, that the signor wishes to represent with this signed testimony that the internal controls are functioning as specified.

We propose that Sections 302 and 404 can be reinforced by implementing a requirement that a "signature event" be created for these certifications. As an example, management's certification on internal controls could be signed off at the annual meeting of the company in front of the gathered stockholders. Some stockholder representatives could witness these certifications.

The power of witnesses testifying as to the authenticity of the signors at such a "signature event" would be compelling. We ask you to reflect on three "signature events" from history that continue to convey sincerity and authenticity to this day.

- Declaration of Independence: John Hancock and others signing as witnesses
- Lee's surrender to Grant at Appomattox with witnesses present
- German capitulation at Rheims, France, to officers of the allied command

We strongly urge you to consider only allowing iterable signatures on the certifications and we further suggest that you consider the creation of a "certification event."

Yours Sincerely,

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